



# *CITY OF TRINIDAD*



## *2014 BUDGET*



*12-17-13*

# **City of Trinidad**

## **2014 Annual Budget**

### **City Council**

Linda Velasquez  
Mayor Pro-Tem

Carol Bolton

Joe Bonato

Anthony Mattie

Michelle Miles

Franklin Shew

### **Management Staff**

Tom Acre  
City Manager

Audra Garrett  
City Clerk

Lonny Medina  
Finance Director

John Garcia  
Municipal Court

Louis Fineberg  
Planner

Tara Marshall  
Visitor Welcome Center

Charles Glorioso  
Chief of Police

Tim Howard  
Fire Chief

Chris Kelley  
Inspection

Les Downs  
City Attorney

Dave Esquibel  
Parks & Boulevard

Tom Acre  
Public Works/Utility Funds

Marty Velasquez  
Sports & Recreation

Shawna Nall  
Library

Les Downs  
City Attorney

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**CITY OF TRINIDAD, COLORADO**  
**January 1, 2014 thru December 31, 2014**

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## ORDINANCE NO. 1948

AN ORDINANCE APPROPRIATING CERTAIN SUMS OF MONEY OUT OF THE REVENUES OF THE CITY OF TRINIDAD, COLORADO, TO DEFRAY AND MEET THE LIABILITIES OF THE CITY OF TRINIDAD FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2014 AND ENDING DECEMBER 31, 2014; SAID ORDINANCE BEING TERMED THE ANNUAL APPROPRIATION BILL FOR THE 2014 FISCAL YEAR

WHEREAS, in order to defray all expenses and liabilities for the fiscal year beginning January 1, 2014, and ending December 31, 2014, it is deemed necessary by the City Council of the City of Trinidad to appropriate the sums of money hereinafter set out.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TRINIDAD, COLORADO:

Section 1: That the following sums of money be and the same are hereby appropriated out of the revenues of the City of Trinidad, Colorado, for the object and purpose as specified immediately preceding each sum to defray the expenses and meet the liabilities of the City of Trinidad, Colorado, for the fiscal year beginning January 1, 2014 and ending December 31, 2014, in accordance with the budget to be adopted by said Council of the City of Trinidad, Colorado, pursuant to and in compliance with Title 31 of the Colorado Revised Statutes of the State of Colorado:

### **GENERAL FUND**

TOTAL EXPENDITURES	\$ 9,080,250
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### **POWER AND LIGHT FUND**

TOTAL EXPENDITURES	\$ 8,577,800
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### **WATER FUND**

TOTAL EXPENDITURES	\$ 6,031,150
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### **GAS FUND**

TOTAL EXPENDITURES	\$ 3,982,600
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### **SEWER FUND**

TOTAL EXPENDITURES	\$ 1,972,659
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**CAPITAL PROJECTS FUND**

TOTAL EXPENDITURES \$ 6,591,900

**LOTTERY FUND**

TOTAL EXPENDITURES \$ 180,000

**TOURISM FUND**

TOTAL EXPENDITURES \$ 178,900

TOTAL OF ALL FUND EXPENDITURES \$36,595,259

INTRODUCED BY COUNCILMEMBER MATTIE, READ AND ORDERED  
PUBLISHED this 3rd day of December, 2013.

FINALLY PASSED AND APPROVED this 17th day of December, 2013.

EFFECTIVE DATE OF THIS ORDINANCE SHALL BE THE 27th day of December,  
2013.

  
LINDA VELASQUEZ, Mayor Pro-Tem

ATTEST:

  
AUDRA GARRETT, City Clerk



City of Trinidad  
Office of the City Manager  
P.O. Box 880  
Trinidad, Colorado 81082  
Telephone (719) 846-9843  
Fax (719) 846-4140  
[www.trinidad.co.gov](http://www.trinidad.co.gov)

December 17, 2013

Dear Honorable Mayor Pro-Tem and Members of City Council,

Thank you for providing the leadership, input and discussion as we prepared the City of Trinidad's 2014 Annual Budget. The budget reflects our effort to provide a fiscally responsible budget for the ensuing year and future years for the City of Trinidad, its staff, citizens and visitors.

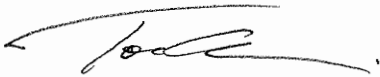
The budget process this year, as in the past several years, was challenging and was further compounded due by the continued decline in revenue to the City over the past year. We went into the year optimistic with a 2013 budget that reflected a 3.5% increase in sales tax revenue. The reality for 2013 was a decrease in sales tax revenue compared to 2012 that required adjustments in expenditures by staff to maintain the overall budget for the City. We attribute this continued decline in revenue to continued uncertainty in the economy at the local, state and federal levels. The City of Trinidad along with the southern portion of Colorado has yet to experience the economic recovery some other parts of the state and nation have experienced. The resulting lack of economic recovery has been reflected in continued population decline as people seek jobs elsewhere, a decrease in local spending and decrease in use of our utilities.

As staff developed the budget, the finance director and I met with each department and worked with staff to develop a budget that better reflected actual expenditures over the past year. This resulted in what we believe is a more accurate reflection of actual expenses and revenue that can be anticipated in 2014. Unfortunately, in developing the budget for 2014, staff was forced to propose serious cuts in the budget that unfortunately will impact employees. The 2014 budget also reflects anticipated increases in certain fees, many of which have not been adjusted for well over a decade. This includes anticipated increases in business licensing, building permit and landfill fees, and increases in water and sewer rates.

The 2014 City of Trinidad budget encompassing all funds is \$36,595,259 which reflects a 6.5 % increase over the 2013 budget. Specific changes to the budget are explained in further detail in the specific fund 2014 budget summaries that follow this introductory message. Throughout 2014 staff and management will continue to monitor our expenses and revenues and will propose necessary adjustment to maintain the City's financial position. We are cautiously optimistic that improvements will be evident in 2014 due to recent increases in inquiries regarding our building stock and the opening and/or reopening of several businesses late in 2013.

The budget preparation takes time and requires a team effort. I would like to thank all the staff involved in the budget preparation for their efforts. I especially want to thank Lonny Medina for the countless hours he put forth on the numerous revisions to the budget and Anna Ridolfi, Audra Garrett and Dona Valencich for their support and assistance in providing key information for the budget.

Respectively,



Tom Acre  
City Manager



## **2014 GENERAL FUND BUDGET MESSAGE**

The General Fund for the City of Trinidad provides for the day-to-day governmental operations of the City including Administration, Public Safety, Streets and Parks & Recreation. Those categories of governmental operations and the associated expenses are supported by seven categories of revenues including Taxes, Licenses & Permits, Intergovernmental Revenues, Charges for Services, Fines & Forfeitures, Miscellaneous Revenues and Operating Transfers in from utility funds, including payments in lieu of taxes and reimbursements for services.

The following describes and defines the categories of revenue sources and the departmental categories of expenditures for the General Fund in 2014.

### **GENERAL FUND REVENUES**

Revenues into the City's General Fund come from the following sources:

#### **I. TAXES**

Ad-valorem Taxes – 2014 property tax revenue is budgeted at \$1.16 million which is 14.1% of our budget revenue source. This is \$39,000 less than the 2013 projected revenue.

Specific Ownership Taxes - are taxes collected from vehicle registrations based upon the number of vehicles listed to residents within the City. The assessment of ownership tax is determined in part by the vintage of the vehicle being registered and its declining value over time. Revenue for 2014 is projected to be comparable to 2013 revenue.

Sales and Use Taxes - at 45% of the budget, sales and use tax is by far the largest source of City revenue. Collections for 2014 are projected to be comparable to 2013 revenue.

Cigarette Taxes - these taxes are levied and collected by the State and shared back with local governments based upon the proportion of local sales taxes to the total of state sales taxes. 2014 projections are estimated to be comparable to 2013 revenue.

Franchise Fees - the City receives franchise fees from basic cable TV and telephone services. Cable TV fees are based upon 5% of gross annual sales of basic cable. TV service and telephone fees are payable at the rate of \$2.75 per year per telephone customer. The amount projected for 2014 is comparable to 2013 revenue.

#### **II. LICENSES AND PERMITS**

General Licenses and Permits - this category includes business licenses and liquor licenses as controlled and issued by the City. Revenue projections for 2014 are more than 2013 as rate increases for business licenses are projected for 2014. Revenue for building permits is projected to be comparable to 2013 revenue.

### **III. INTERGOVERNMENTAL REVENUES**

Highway Users Tax Fund - based upon the mileage and surface type of the City's street system, the City receives a portion of motor vehicle fuel taxes as levied by the State. The amount of HUTF monies expected for 2014 as projected by the Colorado Municipal League is comparable to 2013 revenue.

Severance Tax - these taxes levied by the State and shared with local governments are based upon the number of mineral production employees residing in the City. The decline of methane gas drilling in the county is resulting in a significant impact on the local economy as many of the gas industry employees residing in the City have transferred out of Trinidad to retain employment. The 2014 budget amount is comparable to 2013 revenue.

Housing Authority Payment in Lieu of Tax - the City receives from the Housing Authority an annual payment based upon the tenant rent revenue charged for public housing units and the elderly housing complex. Budget amount is comparable to 2013 revenue.

Visitor Welcome Center - by contract the City receives funds from the State for operation of the Visitor Welcome Center. 2014 revenue from State Funds is projected to be comparable to 2013 revenue. Funds are received on the basis of the State's fiscal year.

### **IV. CHARGES FOR SERVICES**

School District Security - through an agreement with School District #1, the City receives compensation for security service to school district properties over and above the basic police protection. Budget amount remains unchanged from 2013 revenue.

Dispatch/Communication Services – through an agreement with the County, and E-911 the City receives 40% match from Las Animas County and \$100,000 from E-911 for Dispatch Services.

Landfill Disposal Fees – 2014 rate increases and operational changes will increase revenue by \$52,000 over the 2013 projected revenue.

Recreational and Cultural Fees - the City realizes revenues from users fees associated with recreational programming for the swimming pool, community Center, and South Side Park. Associated miscellaneous revenues are also received from meeting room rentals and vending machines. Budgeted revenue for 2014 is comparable to 2013 revenue. The slowing economy has had an effect on these fees.

Delinquent Assessments - as part of the City's process for pursuit to delinquent payments from utility customers in those cases where customers become delinquent, assessment fees are charged for the additional work effort in collection of utility funds. Projected revenues for 2014 are comparable to 2013 revenue.

### **V. FINES AND FORFEITURES**

Municipal/County Court – revenues from the assessment of fines and court costs are projected to be comparable to 2013 revenue.

## **VI. MISCELLANEOUS REVENUES**

Interest Income - the City realizes interest income from invested funds. The amount of monies kept in non-interest bearing accounts are held to a minimum. The majority of funds are placed in interest bearing accounts. Interest rates continue to be low and interest income continues to be flat.

Miscellaneous Revenues - other revenues received by the City not categorized in any of the foregoing groups are included under Miscellaneous Revenues. These funds include such sources as reimbursement from insurance for property losses, rental fees and by sale of decommissioned vehicles, etc.

## **VII. OPERATING TRANSFERS IN**

The General Fund assesses a payment in lieu of taxes (PILOT) against the Power and Light, Water, and the Gas utility funds. This assessment against the enterprise funds is based upon the theory that such utilities would be subject to taxation if privately operated. The City will maximize the amount of payment in lieu of taxes allowed for 2014. In addition to the payment in lieu of taxes, the General Fund also assesses the enterprise funds for reimbursement of costs associated with work effort by the General Fund on behalf of the enterprise funds for the billing and collection of utility accounts to the respective customers, the financial record keeping and all of the administrative processes handled by the General Fund for the enterprise funds. 2014 projected revenues for reimbursement of costs are comparable to 2013 revenue.

## **REVENUE SUMMARY**

The 2014 operating revenue budget is \$8.28 million. Transfers-In from utility funds reflect 16.2% or approximately \$1.34 million of the total revenue. Total revenue for 2014 is \$98,000 more than 2013 projected revenue. Rate increases for business licenses and landfill fees are necessary and projected in the 2014 Budget. Projected revenues along with the use of approximately \$820,000 in cash reserves will be required in order to fund the 2014 budgeted expenditures. Economic growth has continued to be slow across the nation and locally as consumers struggle with the effects of volatile energy prices, a declining housing market and slowing job growth. Even with this trend, we remain cautiously optimistic that the Trinidad area will continue to support a strong economy.

## **GENERAL FUND EXPENDITURES**

Expenditures within the General Fund are divided into four basic categories. They include General Government, Public Safety, Public Works, and Parks and Recreation. The following departments comprise the basic divisions.

- 1) General Government - City Council, City Clerk, City Attorney, Municipal Court, City Manager, Finance and Miscellaneous. Department budgets reflect increased health insurance costs of approximately 24.5% as well as increased property and liability insurance costs of 20%. A 5% reduction in wage expense is projected for 2014.

- 2) Public Safety - Police and Fire. All budgets reflect an increase for additional health insurance costs of approximately 24.5% as well as increased property and liability insurance costs of 20%. A 5% reduction in wage expense is projected for 2014. Police Department has \$32,400 budgeted for capital expense.
- 3) Public Works – Engineering & Inspection, General Maintenance Garage, Street & Bridge and Landfill. General Maintenance and the Street & Bridge Department each have \$5,000 budgeted for capital expense. Landfill has budgeted \$53,000 for capital expense. All Department budgets reflect the health and property & liability insurance increase as well as a 5% reduction in salaries. Other budget expenditure items are comparable to 2013 expenditures.
- 4) Parks and Recreation – All Department budgets reflect the health and property & liability insurance increase as well as a 5% reduction in salaries. 2014 expenditures for Parks & Recreation have remained comparable to 2013 expenditures.

### **EXPENDITURES SUMMARY**

The 2014 General Fund expenditure budget is \$9.1 million which is 2% over 2013 projected expenditures. Health Insurance costs reflect a 24.5% increase and property & liability insurance costs reflect a 20% increase. As expenditures exceed revenue in 2014, the City has projected a 5% decrease in wage expense and a 5% reduction in the City's portion of health insurance expense as well as reducing other expenditures in all departments. \$6.5 million is budgeted for payroll and employee benefits. 2014 projected capital expense in the General Fund is minimal at \$52,400.

GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE

	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
<u>REVENUES:</u>				
Taxes	\$ 5,488,770	\$ 5,857,410	\$ 5,238,300	\$ 5,234,900
Licenses & Permits	81,488	123,600	79,600	140,500
Intergovernmental Revenues	759,531	895,107	613,400	619,000
Charges for Services	629,320	682,000	651,800	695,500
Fines & Forfeitures	48,860	63,000	47,200	50,000
Miscellaneous Revenues	385,716	137,000	190,100	179,000
Other Revenues - Library	40,819	22,500	21,400	21,000
Transfers-in from Other Funds	958,548	1,337,880	1,338,000	1,338,000
Total Revenues	8,393,052	9,118,497	8,179,800	8,277,900
<u>EXPENDITURES:</u>				
General Government	2,042,970	2,182,920	2,059,428	2,152,600
Public Safety	3,759,910	4,174,633	3,802,300	3,795,900
Public Works	1,756,075	2,095,689	1,880,200	1,953,100
Parks & Recreation	982,036	1,062,974	982,900	963,500
Carneige Public Library	188,522	233,839	185,900	215,150
Total Expenditures	8,729,513	9,750,055	8,910,728	9,080,250
Excess (Deficiency) of Revenues Over (Under) Expenditures	(336,461)	(631,558)	(730,928)	(802,350)
Beginning Fund Balance	4,942,660	4,853,321	4,606,199	3,875,271
Ending Fund Balance	4,606,199	4,221,763	3,875,271	3,072,921
<u>Less: Fund Balance Reserves &amp; Designations</u>				
Tabor Reserve	356,925	357,045	358,500	360,000
Health Ins Reserve	57,178	-	10,400	10,000
Landfill Reserve	118,173	118,000	125,500	132,000
Parkland Reserve	21,104	22,000	22,000	22,000
Eaglerock Subdivision	282,029	282,000	283,000	283,000
Library Reserve	41,144	30,612	30,000	30,000
Compensated Absences	814,251	780,000	710,000	710,000
*** Cash Flow Reserve	-	1,500,000	1,500,000	1,500,000
Total Reserved and Designated	1,690,804	3,089,657	3,039,400	3,047,000
FUND BALANCE AVAILABLE FOR FUTURE APPROPRIATION	\$ 2,915,395	\$ 1,132,106	\$ 835,871	\$ 25,921

\*\*\* Cash Flow reserve is approximately two (2) months of operating expenses. It is imperative that we maintain a cash flow reserve to meet payroll and other payment needs throughout the month.

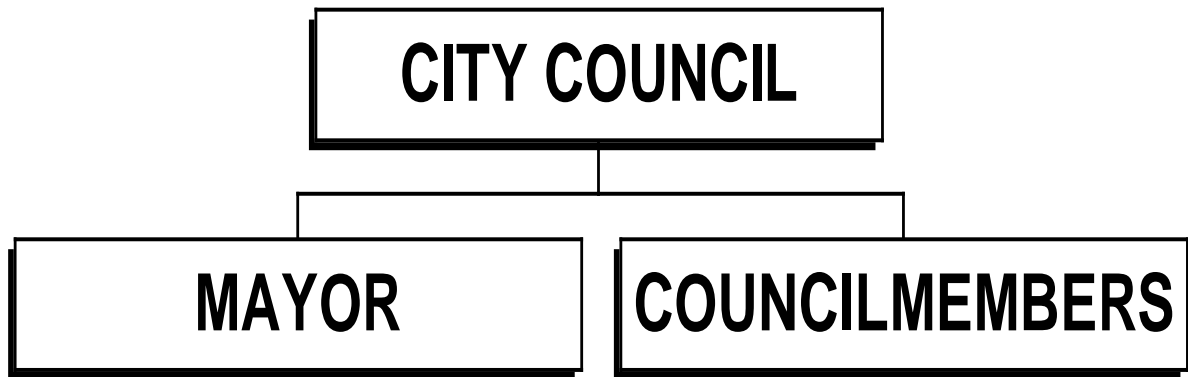
GENERAL FUND  
REVENUE SUMMARY

REVENUE SOURCE	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
<u>TAXES</u>				
Property Taxes	\$ 997,684	\$ 1,116,309	\$ 1,027,300	\$ 988,400
ProRata Share - Library	171,513	171,513	171,500	171,500
Specific Ownership Tax	274,289	260,000	253,000	260,000
Sales & Use Taxes	3,913,987	4,180,588	3,672,800	3,700,000
Cigarette Tax	19,465	24,000	13,700	15,000
Franchise Fees	111,832	105,000	100,000	100,000
	<u>5,488,770</u>	<u>5,857,410</u>	<u>5,238,300</u>	<u>5,234,900</u>
<u>LICENSES &amp; PERMITS</u>				
General Licenses & Permits	19,357	24,000	23,400	84,000
Building & Utility Permits	58,909	95,000	53,700	54,000
Other Licenses & Permits	3,222	4,600	2,500	2,500
	<u>81,488</u>	<u>123,600</u>	<u>79,600</u>	<u>140,500</u>
<u>INTERGOVERNMENTAL REVENUE</u>				
H.U.T.F.	319,749	312,107	303,900	304,000
Severance Taxes	344,759	150,000	209,000	209,000
Housing Authority	22,424	23,000	20,500	21,000
Visitor Welcome Center	63,024	68,000	68,000	68,000
State Grants	9,575	-	12,000	17,000
Federal Grants	-	342,000	-	-
	<u>759,531</u>	<u>895,107</u>	<u>613,400</u>	<u>619,000</u>
<u>CHARGES</u>				
School District Security	50,000	50,000	50,000	50,000
Dispatch Comm/Services	225,521	250,000	250,000	250,000
Landfill Disposal Fees	158,373	200,000	170,500	212,500
Swim Pool	50,007	48,000	32,000	35,000
Recreation/Culture	21,465	20,000	19,300	20,000
Delinquent Assessments	91,990	89,000	107,200	105,000
Other Miscellaneous Charges	31,964	25,000	22,800	23,000
	<u>629,320</u>	<u>682,000</u>	<u>651,800</u>	<u>695,500</u>
<u>FINES &amp; FORFEITURES</u>				
Municipal/County Crt	48,860	63,000	47,200	50,000
<u>MISCELLANEOUS REVENUE</u>				
Interest Income	17,388	12,000	12,800	13,000
Mineral Leases	183,922	100,000	115,600	116,000
Lease Purchase	152,265	-	-	-
Miscellaneous Revenue	32,141	25,000	61,700	50,000
	<u>385,716</u>	<u>137,000</u>	<u>190,100</u>	<u>179,000</u>
<u>CARNEGIE PUBLIC LIBRARY</u>				
Other Contributions/Revenue	40,819	22,500	21,400	21,000
<u>OPERATING TRANSFERS-IN</u>				
P&L - PILOT	160,488	391,600	391,600	391,600
P&L - Serv Reimb	198,300	198,300	198,300	198,300
P&L - IT Reimb	12,960	12,970	13,000	13,000
Water - PILOT	60,984	103,800	103,800	103,800
Water - Serv Reimb	128,460	128,460	128,500	128,500
Water - IT Reimb	25,932	25,940	26,000	26,000
Gas - PILOT	132,024	237,400	237,400	237,400
Gas - Serv Reimb	226,440	226,440	226,400	226,400
Gas - IT Reimb	12,960	12,970	13,000	13,000
	<u>958,548</u>	<u>1,337,880</u>	<u>1,338,000</u>	<u>1,338,000</u>
Total Revenue	<u>\$ 8,393,052</u>	<u>\$ 9,118,497</u>	<u>\$ 8,179,800</u>	<u>\$ 8,277,900</u>

GENERAL FUND  
DEPARTMENTAL BUDGET EXPENDITURE SUMMARY

DESCRIPTION		2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
<u>GENERAL GOVERNMENT</u>					
4111	City Council	\$ 54,379	\$ 60,838	\$ 60,828	\$ 57,850
4113	City Attorney	117,155	115,155	92,700	92,700
4114	City Clerk	176,825	159,908	159,700	152,500
4121	Municipal Court	43,033	46,288	44,600	42,700
4132	City Manager	226,575	276,684	274,900	291,500
4151	Finance & Accounting	566,501	616,367	576,000	605,300
4191	Planner	100,241	140,731	132,000	148,700
4195	Visitors Welcome Center	78,795	77,680	77,600	79,300
4195	Miscellaneous	<u>679,466</u>	<u>689,270</u>	<u>641,100</u>	<u>682,050</u>
Total General Government		<u>2,042,970</u>	<u>2,182,920</u>	<u>2,059,428</u>	<u>2,152,600</u>
<u>PUBLIC SAFETY</u>					
4211	Police	2,007,454	1,957,608	1,941,200	1,994,300
4215	Dispatch	413,803	490,819	402,400	428,900
4221	Fire	<u>1,338,653</u>	<u>1,726,205</u>	<u>1,458,700</u>	<u>1,372,700</u>
Total Public Safety		<u>3,759,910</u>	<u>4,174,633</u>	<u>3,802,300</u>	<u>3,795,900</u>
<u>PUBLIC WORKS</u>					
4241	Inspection	81,244	88,338	86,600	89,000
4312	Engineering	127,192	146,462	137,300	139,100
4313	Fleet Maintenance	253,663	276,114	243,200	271,200
4314	Street & Bridge	999,704	1,185,915	1,103,500	1,091,800
4315	Landfill	<u>294,272</u>	<u>398,861</u>	<u>309,600</u>	<u>362,000</u>
Total Public Works		1,756,075	2,095,689	1,880,200	1,953,100
<u>PARKS &amp; RECREATION</u>					
4511	Sports & Recreation	458,511	510,876	466,200	468,100
4521	Parks & Blvds	<u>523,525</u>	<u>552,099</u>	<u>516,700</u>	<u>495,400</u>
Total Parks & Recreation		982,036	1,062,974	982,900	963,500
<u>LIBRARY</u>					
4550	Carnegie Public Library	<u>188,522</u>	<u>233,839</u>	<u>185,900</u>	<u>215,150</u>
Total Expenditures		<u>\$ 8,729,513</u>	<u>\$ 9,750,055</u>	<u>\$ 8,910,728</u>	<u>\$ 9,080,250</u>

# CITY COUNCIL





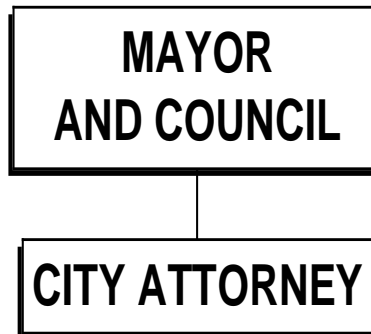
CITY COUNCIL  
Budget Detail

<u>4111</u>	<u>DESCRIPTION</u>	<u>2012 ACTUAL</u>	<u>2013 BUDGET</u>	<u>2013 PROJECTED</u>	<u>2014 BUDGET</u>
1001	Wages	\$ 48,525	\$ 49,800	\$ 49,800	\$ 47,000
2001	Social Security & Medicare	3,712	3,810	3,800	3,600
2006	Workers' Comp	216	228	228	250
5031	Travel & Mileage	<u>1,926</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>
	Total Expenditures	<u>\$ 54,379</u>	<u>\$ 60,838</u>	<u>\$ 60,828</u>	<u>\$ 57,850</u>

**CITY COUNCIL**  
**2014 Wage Schedule**

<u>DEPARTMENT</u>	<u>2013 HOURLY</u>	<u>2013 ANNUAL</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>
<u>CITY COUNCIL (.36)</u>				
Mayor	\$ -	\$ 10,200	\$ -	\$ 10,200
Councilmember	-	6,600	-	6,600
Councilmember	-	6,600	-	6,600
Councilmember	-	6,600	-	6,600
Councilmember	-	6,600	-	6,600
Councilmember	-	6,600	-	6,600
Councilmember	-	6,600	-	6,600
	<u>-</u>	<u>6,600</u>	<u>-</u>	<u>6,600</u>
Total Base Wage/Salary	-	49,800	-	49,800
2014 Wage Reduction	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,800)</u>
Total Wage/Salary	<u>\$ -</u>	<u>\$ 49,800</u>	<u>\$ -</u>	<u>\$ 47,000</u>

# CITY ATTORNEY



CITY ATTORNEY  
Budget Detail

4113	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
1001	Wages	\$ 64,355	\$ 82,022	\$ 75,000	\$ 71,000
1003	Vacation & Sick Pay Off	4,392	-	-	-
2001	Social Security & Medicare	5,189	6,275	5,700	5,400
2002	Health Insurance	2,274	8,953	4,800	6,000
2003	Life Insurance	54	72	100	100
2005	Retirement	2,062	2,461	2,300	2,100
2006	Workers' Comp	360	372	400	400
3302	Legal Services	36,518	5,000	300	2,000
5030	Training	275	1,500	800	1,200
5031	Travel & Mileage	901	1,500	1,500	1,500
6012	Dues & Subscriptions	590	5,000	1,000	2,000
6023	Other Operating Expense	185	1,000	500	500
6032	Small Equipment	-	1,000	300	500
	Total Expenditures	<u>\$ 117,155</u>	<u>\$ 115,155</u>	<u>\$ 92,700</u>	<u>\$ 92,700</u>

**CITY ATTORNEY**  
**2014 Wage Schedule**

<u>DEPARTMENT</u>	<u>2013 HOURLY</u>	<u>2013 ANNUAL</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>
<u>CITY ATTORNEY (.36)</u>				
City Attorney	\$ -	\$ 82,022	\$ -	\$ 75,100
Total Base Wage/Salary	-	82,022	-	75,100
2014 Wage Reduction	-	-	-	(4,100)
Total Wage/Salary	<u>\$ -</u>	<u>82,022</u>	<u>\$ -</u>	<u>71,000</u>

# CITY CLERK



CITY CLERK  
Budget Detail

<u>4114</u>	<u>DESCRIPTION</u>	<u>2012 ACTUAL</u>	<u>2013 BUDGET</u>	<u>2013 PROJECTED</u>	<u>2014 BUDGET</u>
1001	Wages	\$ 119,616	\$ 119,247	\$ 119,000	\$ 114,000
1002	Overtime	454	500	-	\$ 500
1003	Vacation & Sick Pay Off	2,829	5,800	5,800	-
2001	Social Security & Medicare	9,165	9,608	9,600	8,800
2002	Health Insurance	10,375	13,420	15,000	18,000
2003	Life Insurance	144	144	200	200
2005	Retirement	3,688	3,764	3,700	3,400
2006	Workers' Comp	528	540	500	500
4313	Equipment Repair	-	200	200	200
5003	Car Allowance	52	50	100	100
5031	Travel & Mileage	-	-	100	100
6012	Dues & Subscriptions	357	385	300	300
6023	Other Operating Expense	716	1,000	1,000	1,000
6032	Small Equipment	-	1,000	-	1,000
6035	Stationery & Forms	<u>365</u>	<u>250</u>	<u>200</u>	<u>400</u>
		148,289	155,908	155,700	148,500
<u>4140</u>	<u>ELECTIONS</u>				
5018	Judges and Clerks	-	1,000	1,000	-
5019	Special Elections	28,536	3,000	-	4,000
6023	Other Operating	<u>-</u>	<u>-</u>	<u>3,000</u>	<u>-</u>
		<u>28,536</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
	Total Expenditures	<u>\$ 176,825</u>	<u>\$ 159,908</u>	<u>\$ 159,700</u>	<u>\$ 152,500</u>

**CITY CLERK**  
**2014 Wage Schedule**

<u>DEPARTMENT</u>	<u>2013 HOURLY</u>	<u>2013 ANNUAL</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>
<u>CITY CLERK (.36)</u>				
City Clerk	\$ -	\$ 61,215	\$ -	\$ 61,400
Assistant City Clerk	20.32	42,266	20.36	42,300
Clerk	<u>15.16</u>	<u>15,766</u>	<u>15.20</u>	<u>15,800</u>
Total Base Wage/Salary	35.48	119,247	35.56	119,500
2014 Wage Reduction	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,500)</u>
Total Wage/Salary	<u>\$ 35.48</u>	<u>\$ 119,247</u>	<u>\$ 35.56</u>	<u>\$ 114,000</u>



# MUNICIPAL COURT

**MUNICIPAL JUDGE**

COURT CLERK  
1/2 Time

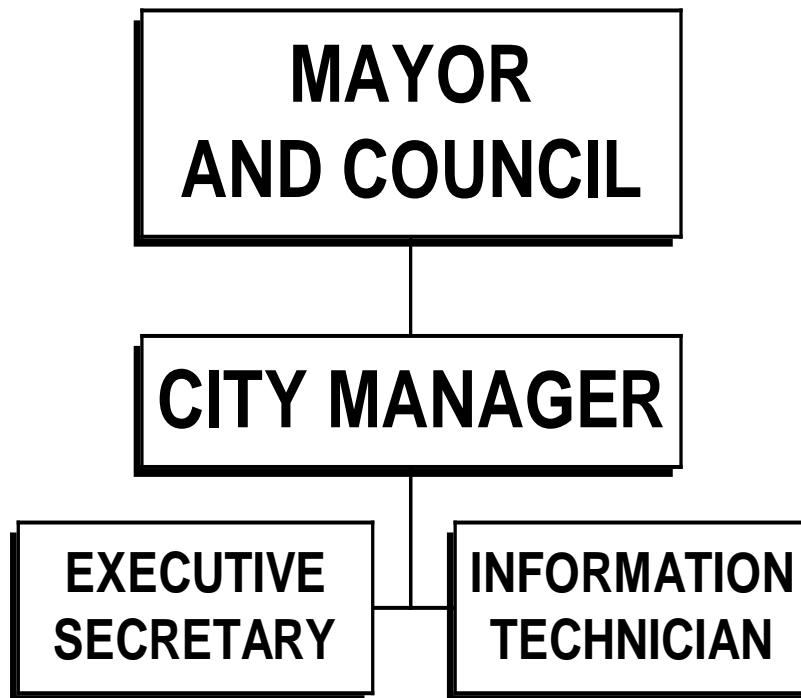
MUNICIPAL COURT  
Budget Detail

4121	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
1001	Wages	\$ 38,682	\$ 38,067	\$ 38,000	\$ 36,000
1003	Vacation & Sick Pay Off	-	-	-	-
2001	Social Security & Medicare	2,914	2,912	2,900	2,800
2003	Life Insurance	72	72	100	100
2005	Retirement	466	1,229	600	600
2006	Workers' Comp	168	168	100	100
3102	Credit Card/Other	1	-	200	200
3302	Court Appointed Counsel	-	780	200	500
3303	Substitute Judge	-	400	200	400
5036	Jail Expenses	-	1,000	500	500
6012	Dues & Subscriptions	100	60	100	100
6023	Other Operating Expense	465	800	800	800
6032	Small Equipment	-	300	800	300
6035	Stationery & Forms	165	500	100	300
	Total Expenditures	<u>\$ 43,033</u>	<u>\$ 46,288</u>	<u>\$ 44,600</u>	<u>\$ 42,700</u>

**MUNICIPAL COURT  
2014 Wage Schedule**

<u>DEPARTMENT</u>	<u>2013 HOURLY</u>	<u>2013 ANNUAL</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>
<u>MUNICIPAL COURT (.36)</u>				
Judge	\$ -	\$ 22,300	\$ -	\$ 22,300
Substitute Judge	-	-	-	-
Court Manager	<u>15.16</u>	<u>15,766</u>	<u>15.20</u>	<u>15,800</u>
Total Base Wage/Salary	15.16	38,066	15.20	38,100
2014 Wage Reduction	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,100)</u>
Total Wage/Salary	<u>\$ 15.16</u>	<u>\$ 38,066</u>	<u>\$ 15.20</u>	<u>\$ 36,000</u>

# CITY MANAGER



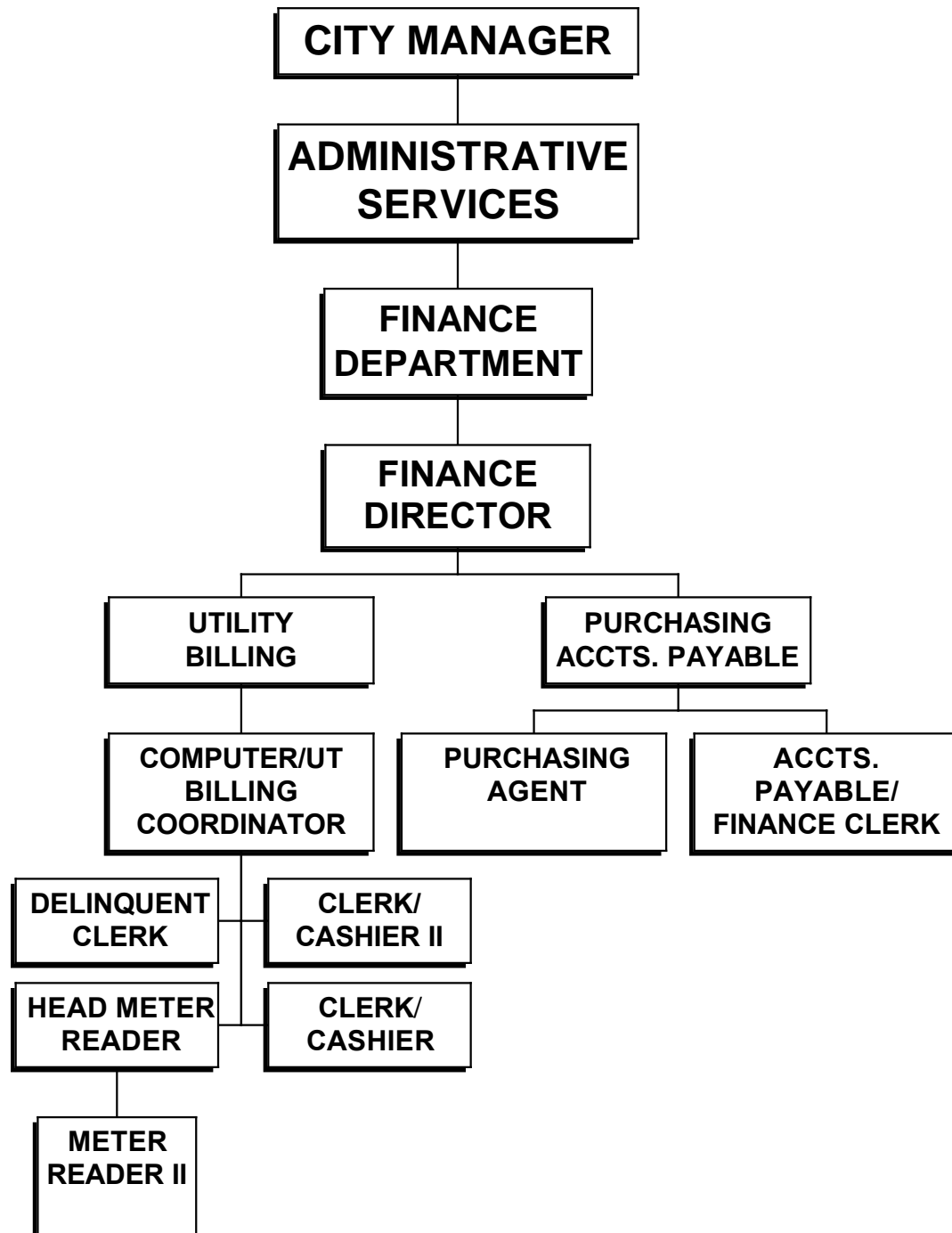
CITY MANAGER  
Budget Detail

4132	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
1001	Wages	\$ 169,685	\$ 210,724	\$ 210,700	\$ 223,000
1003	Vacation & Sick Pay Off	8,646	2,500	2,500	-
2001	Social Security & Medicare	13,387	16,587	16,300	17,100
2002	Health Insurance	14,337	26,044	26,000	31,000
2003	Life Insurance	156	288	300	300
2005	Retirement	4,633	6,505	6,400	6,700
2006	Workers' Comp	924	936	900	900
2007	Unemployment Ins	8,754	-	2,500	2,500
4305	Radio/Communications	661	500	1,000	1,000
4340	Vehicle Maintenance	651	2,000	2,000	2,000
5003	Car Allowance	1,222	3,600	-	-
5031	Travel & Mileage	2,985	4,000	5,000	5,000
6032	Small Equipment	534	3,000	1,300	2,000
	Total Expenditures	<u>\$ 226,575</u>	<u>\$ 276,684</u>	<u>\$ 274,900</u>	<u>\$ 291,500</u>

**CITY MANAGER  
2014 Wage Schedule**

<u>DEPARTMENT</u>	<u>2013 HOURLY</u>	<u>2013 ANNUAL</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>
<u>CITY MANAGER (.36)</u>				
City Manager	\$ -	\$ 91,886	\$ -	\$ 105,100
Executive Secretary	19.18	39,894	19.22	40,000
Information Technician	-	46,703	-	57,200
Support Technician	<u>15.50</u>	<u>32,240</u>	<u>15.50</u>	<u>32,200</u>
Total Base Wage/Salary	34.68	210,724	19.22	234,500
2014 Wage Reduction	<u>-</u>	<u>-</u>	<u>-</u>	<u>(11,500)</u>
Total Wage/Salary	<u>\$ 34.68</u>	<u>\$ 210,724</u>	<u>\$ 19.22</u>	<u>\$ 223,000</u>

# FINANCE



FINANCE  
Budget Detail

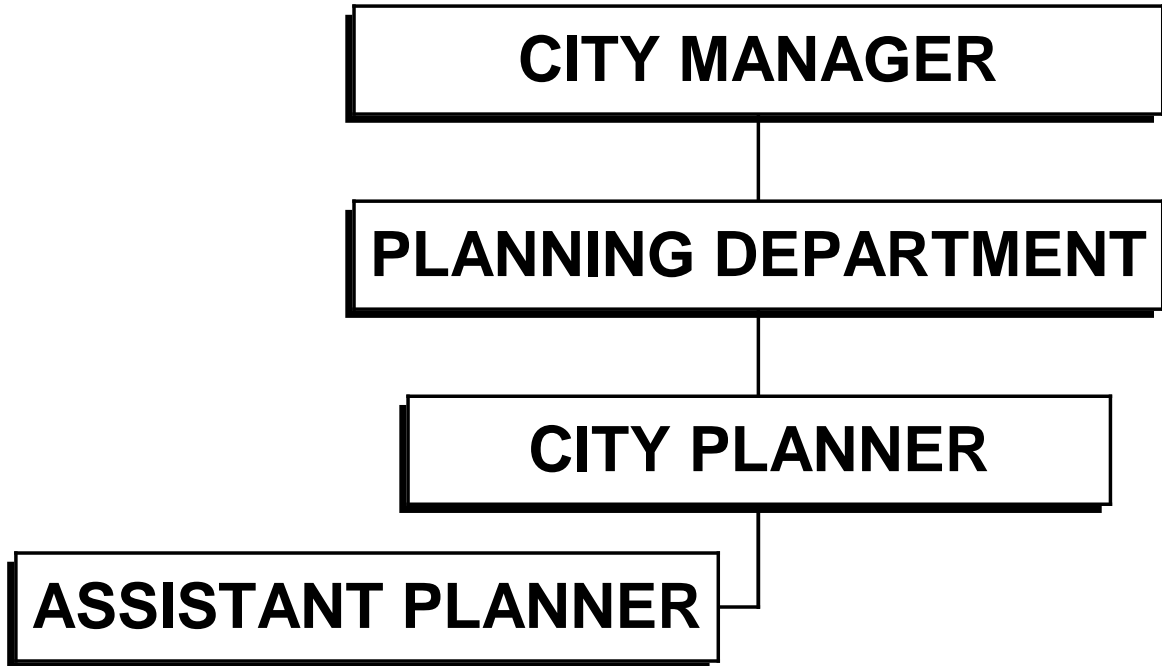
4151	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
1001	Wages	\$ 387,463	\$ 405,374	\$ 360,000	\$ 398,000
1002	Overtime	118	1,500	500	-
1003	Vacation & Sick Pay Off	12,135	16,000	6,000	3,400
2001	Social Security & Medicare	33,355	33,777	29,400	32,100
2002	Health Insurance	60,701	81,483	82,500	98,000
2003	Life Insurance	702	720	800	800
2005	Retirement	12,268	13,246	11,500	12,600
2006	Workers' Comp	6,060	6,200	6,000	6,100
3402	Outside Contract Services	10,320	7,717	35,000	10,000
4313	Equipment Repair	3,341	2,100	1,200	1,200
5003	Car Allowance	17,434	17,800	17,000	17,000
5004	Clothing Allowance	800	850	1,400	1,400
5021	Postage	20,378	23,500	20,500	20,500
5030	Training	400	1,600	1,200	1,200
5031	Travel & Mileage	-	1,500	1,500	1,500
6032	Small Equipment	1,026	3,000	1,500	1,500
	Total Expenditures	<u>\$ 566,501</u>	<u>\$ 616,367</u>	<u>\$ 576,000</u>	<u>\$ 605,300</u>



**FINANCE**  
**2014 Wage Schedule**

<u>DEPARTMENT</u>	<u>2013 HOURLY</u>	<u>2013 ANNUAL</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>
<u>FINANCE-ACCOUNTING-EDP</u>				
Finance Director (.36)	\$ -	\$ 62,319	\$ -	\$ 75,000
Computer/UT Billing Coord. (.36)	22.72	47,258	22.76	47,300
Purchasing Agent (.36)	20.34	42,307	20.34	42,300
Accts. Payable/Fin. Clerk (.36)	19.23	39,998	19.27	40,100
Clerk Cashier (.36)	17.64	36,691	17.68	36,800
Delinquent Clerk/Cashier (.36)	17.36	36,109	17.40	36,200
Clerk Cashier II(.36)	16.86	35,069	16.90	35,200
Head Meter Reader (3.95)	19.14	39,811	19.14	39,800
Meter Reader II (3.95)	15.50	32,240	15.54	32,300
Meter Reader II (3.95)	<u>16.14</u>	<u>33,571</u>	<u>16.18</u>	<u>33,700</u>
Total Base Wage/Salary	162.51	405,374	165.21	418,700
2014 Wage Reduction	<u>-</u>	<u>-</u>	<u>-</u>	<u>(20,700)</u>
Total Wage/Salary	<u>\$ 162.51</u>	<u>\$ 405,374</u>	<u>\$ 165.21</u>	<u>\$ 398,000</u>

# PLANNER



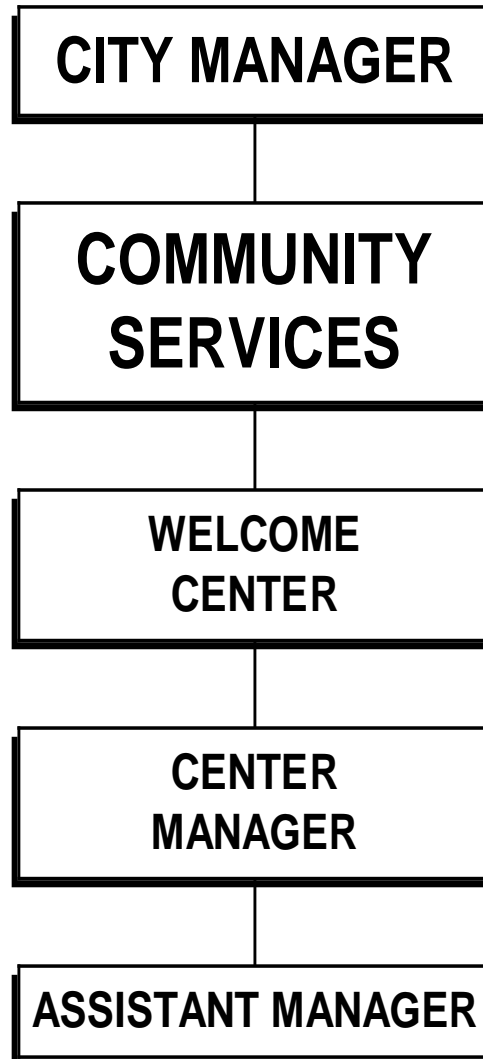
PLANNER  
Budget Detail

4191	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
1001	Wages	\$ 79,289	\$ 102,500	\$ 102,500	\$ 100,000
1003	Vacation & Sick Pay Off	-	-	-	-
2001	Social Security & Medicare	5,990	7,918	7,900	7,700
2002	Health Insurance	3,674	8,138	9,300	11,000
2003	Life Insurance	84	300	300	300
2005	Retirement	2,154	3,075	3,100	3,000
2006	Workers' Comp	276	300	400	400
3402	Planning Creative District	-	-	-	15,000
4340	Vehicle Maint	-	1,000	500	1,000
5020	Planning Commission	188	1,000	200	1,000
5029	Telephone	820	1,000	700	700
5030	Training	507	3,000	1,000	1,000
5031	Travel & Mileage	2,745	5,000	3,600	6,000
6023	Other Operating Expense	762	1,500	1,200	1,000
6032	Small Equipment	1,417	1,000	300	500
6034	Software Upgrades/Support	2,335	5,000	1,000	100
	Total Expenditures	<u>\$ 100,241</u>	<u>\$ 140,731</u>	<u>\$ 132,000</u>	<u>\$ 148,700</u>

**PLANNER**  
**2014 Wage Schedule**

<u>DEPARTMENT</u>	<u>2013 HOURLY</u>	<u>2013 ANNUAL</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>
<u>CITY PLANNER (.36)</u>				
City Planner	\$ -	\$ 70,000	\$ -	\$ 70,200
Assistant City Planner	<u>-</u>	<u>32,500</u>	<u>-</u>	<u>35,100</u>
Total Base Wage/Salary	-	102,500	-	105,300
2014 Wage Reduction	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,300)</u>
Total Wage/Salary	<u>\$ -</u>	<u>\$ 102,500</u>	<u>\$ -</u>	<u>\$ 100,000</u>

# VISITOR WELCOME CENTER



VISITOR WELCOME CENTER  
Budget Detail

4194	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
1001	Wages	\$ 38,627	\$ 38,440	\$ 38,600	\$ 37,000
1003	Vacation & Sick Pay Off	-	-	-	-
2001	Social Security & Medicare	2,861	2,940	3,000	2,800
2002	Health Insurance	3,103	4,069	4,700	6,000
2003	Life Insurance	72	36	100	100
2005	Retirement	810	810	1,200	1,100
2006	Workers' Comp	144	36	200	200
4302	Building Maintenance	10,788	8,616	8,500	8,500
5004	Uniforms	-	898	900	900
5029	Telephone & Fax	2,854	2,850	2,600	2,600
5031	Travel	1,032	2,380	1,000	3,300
5032	Utilities	7,837	6,600	8,000	8,000
5033	Volunteer Enhancements	9,721	8,250	8,000	8,000
6004	Books & Periodicals	-	375	-	-
6006	Coffee & Condiments	784	690	500	500
6010	Copier	84	-	-	-
6022	Office Supplies	41	690	300	300
6023	Admin & Other Operating	37	-	-	-
	Total Expenditures	<u>\$ 78,795</u>	<u>\$ 77,680</u>	<u>\$ 77,600</u>	<u>\$ 79,300</u>

**VISITOR WELCOME CENTER**  
**2014 Wage Schedule**

<u>DEPARTMENT</u>	<u>2013 HOURLY</u>	<u>2013 ANNUAL</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>
<u>Welcome Center (.36)</u>				
Center Manager	\$ -	\$ 29,600	\$ -	\$ 29,600
Assistant Manager	<u>-</u>	<u>-</u>	<u>12.50</u>	<u>9,000</u>
Total Base Wage/Salary	-	29,600	12.50	38,600
2014 Wage Reduction	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,600)</u>
Total Wage/Salary	<u>\$ -</u>	<u>\$ 29,600</u>	<u>\$ 12.50</u>	<u>\$ 37,000</u>

MISCELLANEOUS  
Budget Detail

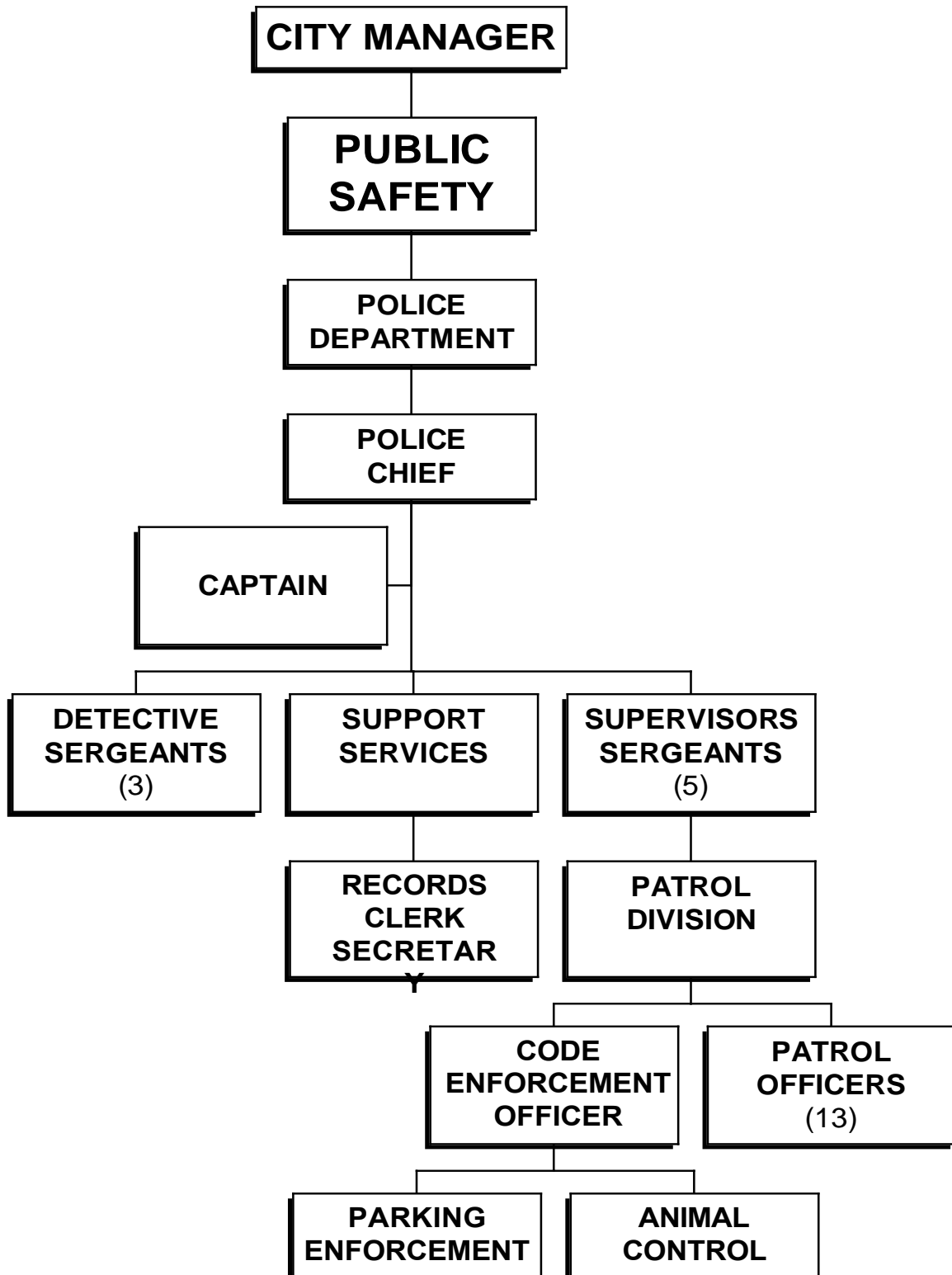
<u>4195</u>	<u>DESCRIPTION</u>	<u>2012 ACTUAL</u>	<u>2013 BUDGET</u>	<u>2013 PROJECTED</u>	<u>2014 BUDGET</u>
<u>SHARED OPERATING EXPENSE</u>					
3102	Health Ins Fees	\$ 6,584	\$ 3,000	\$ 6,900	\$ 7,000
3103	Recording Fees	3,253	3,000	3,600	4,000
3105	Treasurer's Fees	35,249	41,000	44,200	44,000
3301	Audit	9,781	10,000	10,200	10,200
3303	Payroll Services	20,825	20,000	20,000	20,000
3402	Outside Contract Services	26,042	22,500	25,000	15,000
4302	Building Maintenance	9,463	10,000	16,200	10,000
4331	Industrial Pk-St Lights	2,663	3,000	2,500	2,500
4401	Parking Lot Rental	951	1,500	1,700	1,700
5001	Advertising & Publications	10,651	10,000	4,000	4,000
5021	Postage	10,596	11,000	6,500	9,000
5025	Insurance - Prop & Liab	153,638	160,000	160,000	192,000
5029	Telephone	9,878	9,500	10,000	10,000
5032	Utilities-City Hall & Annex	26,378	13,000	13,000	13,000
5032	Utilities-Senior Citizen Center	-	14,000	14,000	14,000
6010	Copier	13,861	13,500	13,000	13,000
6012	Dues & Subscriptions	8,449	10,500	10,000	10,000
6016	Janitorial Supplies	9,986	10,500	10,000	10,000
6018	IT Supplies & SW Upgrades	5,059	7,500	6,100	7,000
6019	COG Annual Dues	13,000	13,000	13,000	13,000
6022	Office Supplies	10,068	8,500	7,000	6,500
6023	Other Operating Expense	14,230	17,000	5,000	7,500
6028	Safety Account	116	1,500	700	1,000
6029	Fourth Of July Block Parties	5,000	-	-	-
7202	Capital/Outlay/Equip	<u>30,968</u>	<u>30,000</u>	<u>-</u>	<u>10,000</u>
	Total Shared Operating Expense	<u>436,689</u>	<u>443,500</u>	<u>402,600</u>	<u>434,400</u>
<u>TROLLEY OPERATIONS</u>					
9201	Trolley Wages	10,390	15,000	7,000	15,000
9202	Trolley Maintenance	<u>1,766</u>	<u>1,200</u>	<u>800</u>	<u>1,000</u>
	Totally Trolley Operations	<u>12,156</u>	<u>16,200</u>	<u>7,800</u>	<u>16,000</u>



MISCELLANEOUS  
Budget Detail

<u>4195</u>	<u>DESCRIPTION</u>	<u>2012 ACTUAL</u>	<u>2013 BUDGET</u>	<u>2013 PROJECTED</u>	<u>2014 BUDGET</u>
<u>LOCAL AGENCY SUPPORT</u>					
9001	AADA	6,970	6,970	7,000	7,000
9002	Chamber of Commerce	12,600	12,600	12,600	12,600
9003	CMC Referrals	24,000	24,000	26,000	26,000
9006	Econ Development	10,800	10,800	10,800	10,800
9008	Library Support	-	-		
9010	Noah's Ark Animal Welfare	25,000	25,000	25,000	25,000
9012	Senior Citizens	19,350	19,350	19,400	19,400
<u>OTHER AGENCY DONATIONS</u>					
9013	Miscellaneous Donations	6,850	6,850	5,900	6,850
9013	Arts & Culture	4,500	4,500	4,500	4,500
8807	Youth Advisory Council	<u>3,917</u>	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>
	Total Support & Donations	<u>113,987</u>	<u>114,570</u>	<u>115,700</u>	<u>116,650</u>
<u>RESERVE LIABILITY</u>					
9901	Accrued Vac/Sick/Leave	86,517	90,000	90,000	90,000
9901	Health Ins/HRA/Wellness	<u>30,117</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
	Total Reserve Liability	<u>116,634</u>	<u>115,000</u>	<u>115,000</u>	<u>115,000</u>
	Total Expenditures	<u>\$ 679,466</u>	<u>\$ 689,270</u>	<u>\$ 641,100</u>	<u>\$ 682,050</u>

# POLICE



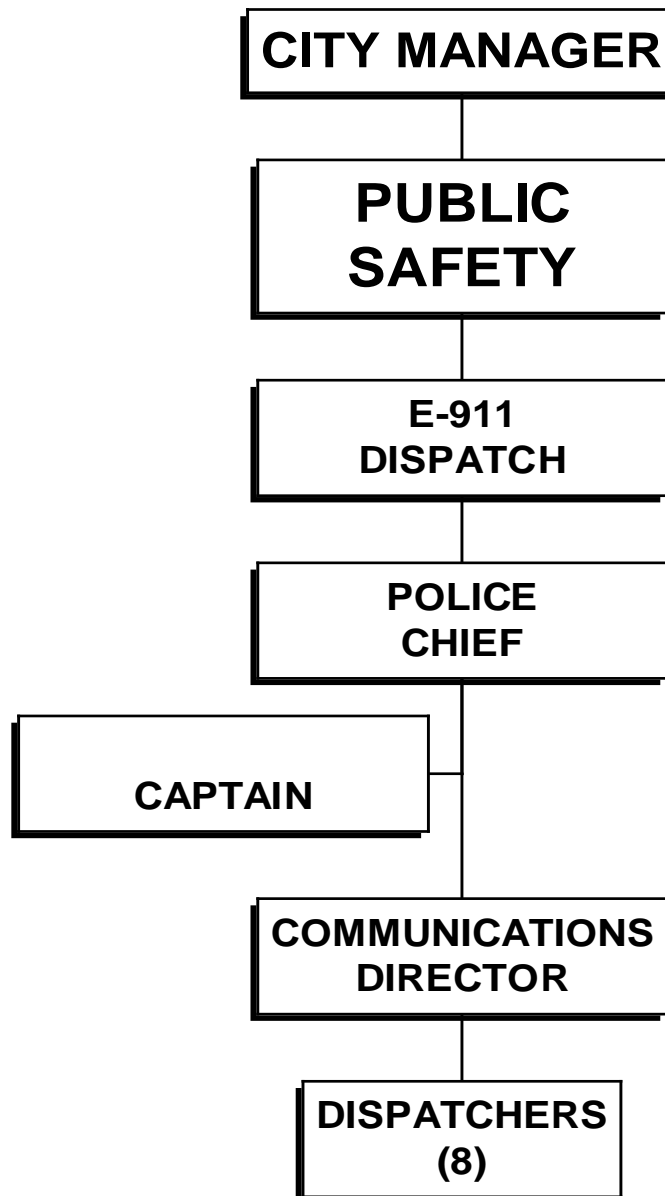
POLICE  
Budget Detail

4211	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
1001	Wages	\$ 1,025,532	\$ 1,088,936	\$ 1,034,500	\$ 1,000,000
1002	Overtime	76,849	56,000	38,000	36,000
1003	Vacation & Sick Pay Off	21,247	8,000	18,000	7,700
1004	Holiday Comp	58,489	63,161	63,000	63,000
2001	Social Security & Medicare	21,571	30,766	30,000	31,000
2002	Health Insurance	155,965	204,553	250,000	297,000
2003	Life Insurance	1,728	1,600	2,100	2,100
2004	Pension	110,742	86,498	105,000	105,000
2004	FPPA	3,212	6,424	3,500	3,500
2005	Retirement	2,360	3,609	2,500	2,500
2006	Workers' Comp	68,328	46,092	73,000	73,000
4302	Building Maintenance	372	4,000	2,000	2,000
4305	Communications & Radio	12,770	18,000	9,000	22,000
4313	Equipment Repair	574	1,000	900	1,000
4340	Vehicle Repr & Maint	32,452	25,000	38,000	33,000
4341	Vehicle Gasoline & Diesel	72,794	67,200	72,000	72,000
4402	Building Rental Lease	12,780	12,780	12,800	12,800
5004	Clothing Allowance	21,009	20,000	18,000	20,000
5005	Drycleaning	3,541	6,300	3,200	3,200
5007	Emergency Prep	-	10,000	5,000	10,000
5009	Fire Arms Training	9,560	18,700	14,000	18,700
5011	Controlled Substance	15,236	15,000	15,000	15,000
5029	Telephone	19,842	20,000	18,500	18,500
5030	Training	17,037	25,000	12,000	17,000
5031	Travel & Mileage	484	2,500	1,900	2,500
5032	Utilities	6,712	7,500	7,800	7,800
6001	Animal Cntrl Supplies	4,236	6,400	4,800	5,000
6010	Photo Copier	3,857	4,000	3,800	3,800
6011	Crime Cntrl Investigations	10,885	13,000	9,700	12,000
6012	Dues & Subscriptions	1,300	1,000	1,000	1,000
6016	Janitor Supplies & Maint	6,066	7,500	5,600	6,000
6018	IT Supplies & SW Upgrades	1,592	5,250	5,000	5,200
6022	Office Supplies	2,460	4,500	3,000	3,000
6023	Other Operating Expense	5,812	4,000	4,000	4,000
6032	Small Equipment	6,694	1,650	1,400	3,000
6035	Stationery & Forms	2,396	2,000	1,500	2,000
6037	SWAT	2,765	6,000	4,100	5,000
7101	Principal/Vehicle Lease	32,366	28,461	28,500	28,500
7102	Interest/Vehicle Lease	249	4,155	7,100	7,100
7201	Capital Outlay	152,265	21,073	12,000	32,400
8901	Grants Expense	3,325	-	-	-
	Total Expenditures	<u>2,007,454</u>	<u>1,957,608</u>	<u>1,941,200</u>	<u>1,994,300</u>

**POLICE**  
**2014 Wage Schedule**

<u>DEPARTMENT</u>	<u>2013 HOURLY</u>	<u>2013 ANNUAL</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>
<u>POLICE - SWORN PERSONNEL (3.45)</u>				
Chief	\$ -	\$ 66,544	\$ -	\$ 66,600
Captain	-	53,851	-	53,900
Sgt - Wtch Cmdr	19.99	41,579	20.03	41,700
Sgt - Wtch Cmdr	20.03	41,662	20.07	41,700
Sgt - Wtch Cmdr	20.27	42,162	20.31	42,200
Sgt - Wtch Cmdr	19.51	40,581	19.83	41,200
Sgt - Wtch Cmdr	19.47	40,498	19.51	40,600
Detective Sergeant	20.36	42,349	20.40	42,400
Detective Sergeant	20.52	42,682	20.56	42,800
Detective Sergeant	20.44	42,515	20.48	42,600
Officer	17.97	37,378	18.01	37,500
Officer	19.45	40,456	18.01	37,500
Officer	17.97	37,378	18.05	37,500
Officer	18.01	37,461	18.05	37,500
Officer	19.97	41,538	18.05	37,500
Officer	18.25	37,960	18.01	37,500
Officer	18.04	37,523	18.05	37,500
Officer	17.97	37,378	18.01	37,500
Officer	18.13	37,710	17.97	37,400
Officer	18.04	37,523	18.05	37,500
Officer	17.97	37,378	18.73	39,000
Officer	17.97	37,378	18.01	37,500
Officer	17.97	41,579	18.01	37,500
Officer	-	-	17.07	35,500
Sworn Subtotal	398.30	953,061	413.27	980,100
Shift Differential	-	35,827	-	31,700
Total Sworn	398.30	988,888	413.27	1,011,800
<u>NON-SWORN PERSONNEL</u>				
Secretary (.36)	14.58	30,326	14.62	30,400
Part Time Office Clerk	-	-	10.00	10,400
ACO/Code Enforcement Officer	17.22	35,818	17.26	-
Non-Sworn Subtotal	31.80	66,144	41.88	40,800
Total Base Wage/Salary	430.10	1,055,032	455.15	1,052,600
2014 Wage Reduction	-	-	-	(52,600)
Total Wage/Salary	\$ 430.10	\$ 1,055,032	\$ 455.15	\$ 1,000,000

# DISPATCH



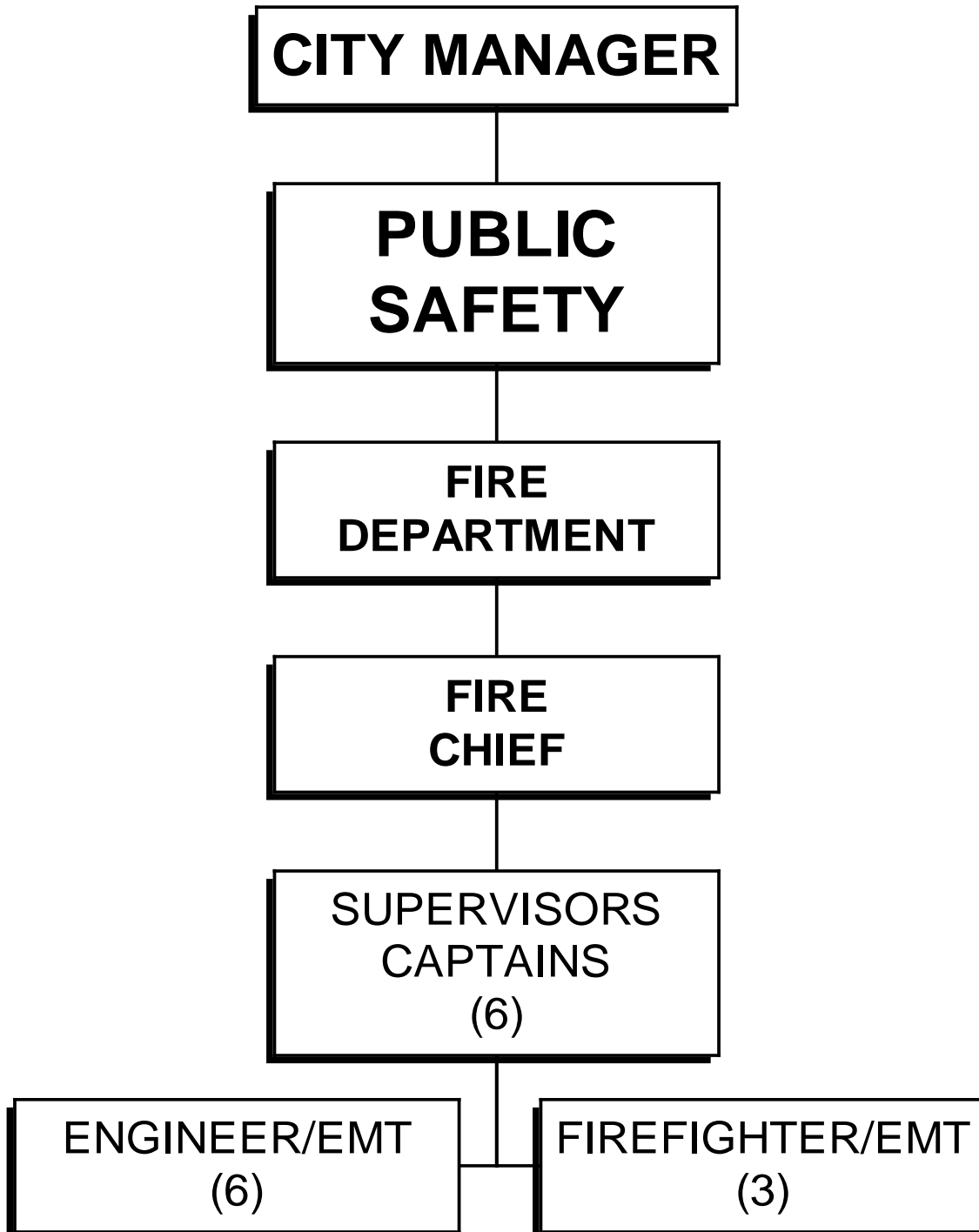
DISPATCH  
Budget Detail

4215	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
1001	Wages	\$ 302,331	\$ 328,040	\$ 280,000	\$ 281,000
1002	Overtime	4,254	29,500	4,200	19,000
1003	Vacation & Sick Pay Off	-	2,000	2,800	-
1004	Holiday Comp	18,512	18,073	17,200	18,000
2001	Social Security & Medicare	24,017	28,887	23,300	24,300
2002	Health Insurance	41,762	54,257	50,000	60,000
2003	Life Insurance	636	648	700	700
2005	Retirement	9,752	11,328	9,100	9,500
2006	Workers' Comp	1,428	1,359	1,300	1,300
4313	Equipment Repair	-	500	400	400
4402	Building Rental Lease	1,927	1,927	1,900	1,900
5004	Clothing Allowance	-	500	400	500
5005	Drycleaning	-	1,000	-	-
5029	Telephone	78	1,500	300	300
5030	Training	-	1,500	1,200	1,500
5032	Utilities	4,173	4,400	4,700	4,700
6010	Photo Copier	681	1,000	800	800
6016	Janitor Supp & Maint	872	1,400	1,000	1,000
6018	IT Supplies & SW Upgrades	-	1,000	800	1,000
6022	Office Supplies	836	1,000	800	1,000
6023	Other Operating Expense	2,074	1,000	1,500	1,500
6032	Small Equipment	470	-	-	500
	Total Expenditures	<u>\$ 413,803</u>	<u>\$ 490,819</u>	<u>\$ 402,400</u>	<u>\$ 428,900</u>

**DISPATCH**  
**2014 Wage Schedule**

<u>DEPARTMENT</u>	<u>2013 HOURLY</u>	<u>2013 ANNUAL</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>
<u>DISPATCHERS (.36)</u>				
Communication Director	\$ -	\$ 37,315	\$ -	\$ 37,400
Dispatch/Clerk	15.92	33,114	15.92	33,100
Dispatch/Clerk	16.03	33,342	15.16	31,500
Dispatch/Clerk	15.68	32,614	16.35	34,000
Dispatch/Clerk	15.64	32,531	15.68	32,600
Dispatch/Clerk	15.64	32,531	15.68	32,600
Dispatch/Clerk	15.56	32,365	15.60	32,400
Dispatch/Clerk	15.56	32,365	15.60	32,400
Dispatch/Clerk	15.48	32,198	15.16	-
Subtotal	125.51	298,376	125.15	266,000
Shift Differential	-	29,664	-	29,700
Total Base Wage/Salary	125.51	328,040	125.15	295,700
2014 Wage Reduction	-	-	-	(14,700)
Total Wage/Salary	<u>\$ 125.51</u>	<u>\$ 328,040</u>	<u>\$ 125.15</u>	<u>\$ 281,000</u>

# FIRE





FIRE  
Budget Detail

4221	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
1001	Wages	\$ 711,744	\$ 714,926	\$ 700,000	\$ 680,000
1002	Overtime	66,165	50,000	75,000	62,000
1003	Vacation & Sick Pay Off	12,885	20,000	82,000	4,000
1004	Holiday Comp	48,089	44,970	44,000	44,000
2001	Social Security & Medicare	9,250	12,033	13,100	11,500
2002	Health Insurance	110,132	143,533	152,000	181,000
2003	Life Insurance	1,152	1,152	1,300	1,300
2004	Pension	136,750	95,492	137,000	137,000
2004	FPPA (Unfunded)	37,600	75,199	38,000	38,000
2006	Workers' Comp	78,468	80,000	76,300	76,300
3402	Contractual Services	9,841	11,000	11,000	11,000
4302	Building Maintenance	1,350	5,000	3,000	5,000
4305	Communication & Radio	135	2,000	1,500	2,000
4313	Equipment Repair	2,992	4,000	2,000	4,000
4340	Vehicle Repr & Maint	9,705	16,000	14,000	16,000
4341	Vehicle Gas & Diesel	11,324	12,000	11,000	12,000
5004	Clothing Allowance	5,700	5,700	5,700	5,700
5015	Hazmat	2,762	4,000	2,500	4,000
5017	Health & Fitness	580	2,000	600	1,000
5029	Telephone	3,739	4,500	3,800	4,000
5030	Training	6,412	10,000	13,000	15,000
5031	Travel & Mileage	3,243	1,500	1,000	2,000
5032	Utilities	17,916	21,000	22,000	22,000
6010	Copier Rental	1,255	1,300	1,300	1,300
6012	Dues & Subscriptions	907	1,500	1,000	1,000
6013	EMS Supplies	2,998	2,800	2,000	4,000
6014	Fire Prevention	2,676	4,000	2,000	2,000
6015	Firefighting Supplies	11,956	13,000	10,000	13,000
6016	Janitor Supplies & Maint	1,647	2,000	1,700	2,000
6023	Other Operating Expense	1,717	2,000	1,000	2,000
6032	Small Equipment	158	3,000	5,000	8,000
6035	Stationery & Forms	84	600	900	600
7101	Lease Principal	26,050	-	-	-
7102	Lease Interest	1,271	-	-	-
7201	Machinery & Equipment	-	360,000	24,000	-
	Total Expenditures	\$ 1,338,653	\$ 1,726,205	\$ 1,458,700	\$ 1,372,700

**FIRE**  
**2014 Wage Schedule**

<u>DEPARTMENT</u>	<u>2013 HOURLY</u>	<u>2013 ANNUAL</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>
<u>FIRE DEPARTMENT (5.82)</u>				
Chief	\$ -	\$ 64,095	\$ -	\$ 60,100
Captain	15.68	45,786	15.72	45,900
Captain	15.36	44,851	15.36	44,800
Captain	15.25	44,530	15.29	44,600
Captain	15.51	45,289	15.72	45,900
Captain	15.32	44,734	15.36	44,900
Captain	15.50	45,260	15.54	45,400
Engineer	14.17	41,376	14.31	41,800
Engineer	14.62	42,690	14.66	42,800
Engineer	14.38	41,990	14.52	42,400
Engineer	15.10	44,092	15.30	44,700
Engineer	14.55	42,486	14.59	42,600
Engineer	14.28	41,698	14.59	42,600
Fireman	13.81	40,325	13.48	39,400
Fireman	13.98	40,822	14.58	42,600
Fireman	<u>14.35</u>	<u>41,902</u>	<u>14.49</u>	<u>42,300</u>
Subtotal	221.86	711,926	223.51	712,800
Certifications	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Total Base Wage/Salary	221.86	714,926	223.51	715,800
2014 Wage Reduction	<u>-</u>	<u>-</u>	<u>-</u>	<u>(35,800)</u>
Total Wage/Salary	<u>\$ 221.86</u>	<u>\$ 714,926</u>	<u>\$ 223.51</u>	<u>\$ 680,000</u>

# INSPECTION



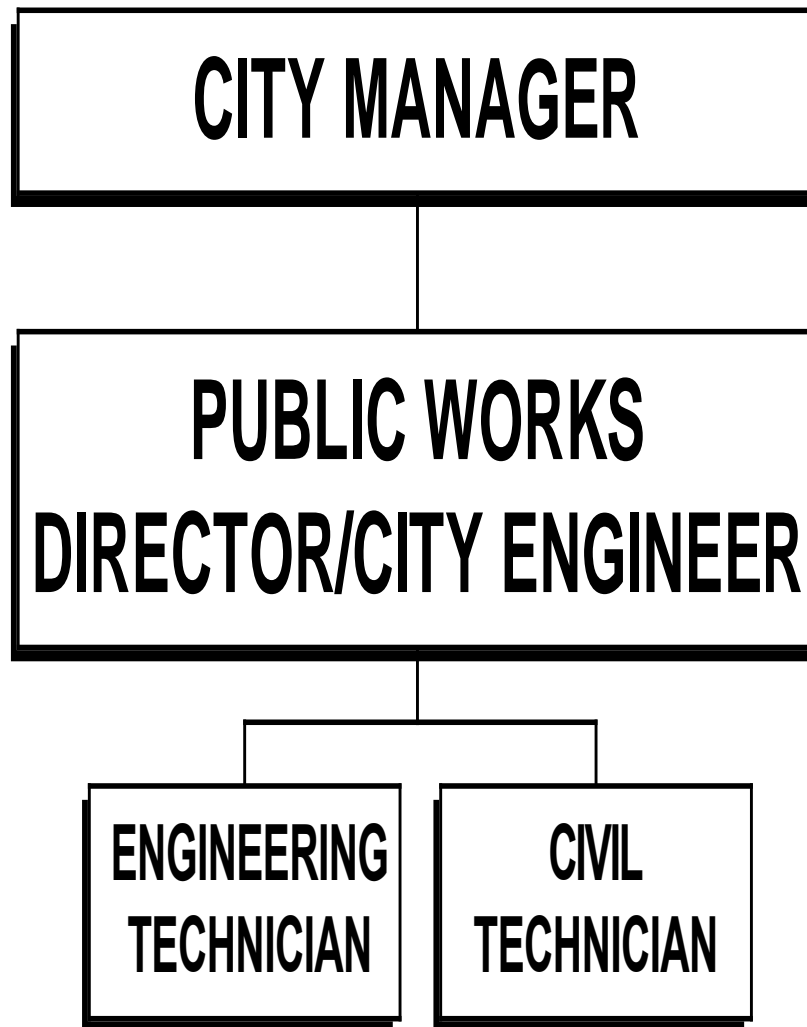
INSPECTION  
Budget Detail

4241	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
1001	Wages	\$ 54,600	\$ 56,433	\$ 56,400	\$ 54,000
1003	Vacation & Sick Pay Off	1,425	-	-	-
2001	Social Security & Medicare	3,982	4,317	4,300	4,100
2002	Health Insurance	7,272	9,351	10,800	13,000
2003	Life Insurance	72	72	100	100
2005	Retirement	1,681	1,693	1,700	1,600
2006	Workers' Comp	1,416	672	1,300	1,300
3402	Contract Services	-	1,000	300	1,000
4305	WiFi/Cellphone	1,037	1,000	800	800
4340	Vehicle Repr & Maint	323	750	1,200	500
4341	Vehicle Gasoline	1,838	1,850	1,900	1,900
5001	Advertising & Publications	68	150	100	100
5030	Training	1,877	2,000	1,600	2,300
5031	Travel & Mileage	933	950	1,500	1,500
6012	Due & Subscriptions	-	-	-	700
6022	Code Books & Ref. Mat'ls	-	2,000	900	1,500
6023	Other Operating Expense	1,417	1,500	1,200	1,500
6032	Small Equipment	928	1,000	300	700
6034	Software Upgrades/Support	2,158	2,000	2,000	2,000
6035	Stationery & Forms	<u>217</u>	<u>1,600</u>	<u>200</u>	<u>400</u>
	Total Expenditures	<u>\$ 81,244</u>	<u>\$ 88,338</u>	<u>\$ 86,600</u>	<u>\$ 89,000</u>

**INSPECTION**  
**2014 Wage Schedule**

<u>DEPARTMENT</u>	<u>2013 HOURLY</u>	<u>2013 ANNUAL</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>
<u>INSPECTION (1.09)</u>				
Building Inspector	\$ -	\$ 46,491	\$ -	\$ 46,600
Secretary (.36)	<u>14.34</u>	<u>9,942</u>	<u>14.42</u>	<u>10,000</u>
Total Base Wage/Salary	14.34	56,433	14.42	56,600
2014 Wage Reduction	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,600)</u>
Total Wage/Salary	<u>\$ 14.34</u>	<u>\$ 56,433</u>	<u>\$ 14.42</u>	<u>\$ 54,000</u>

# ENGINEERING



ENGINEERING  
Budget Detail

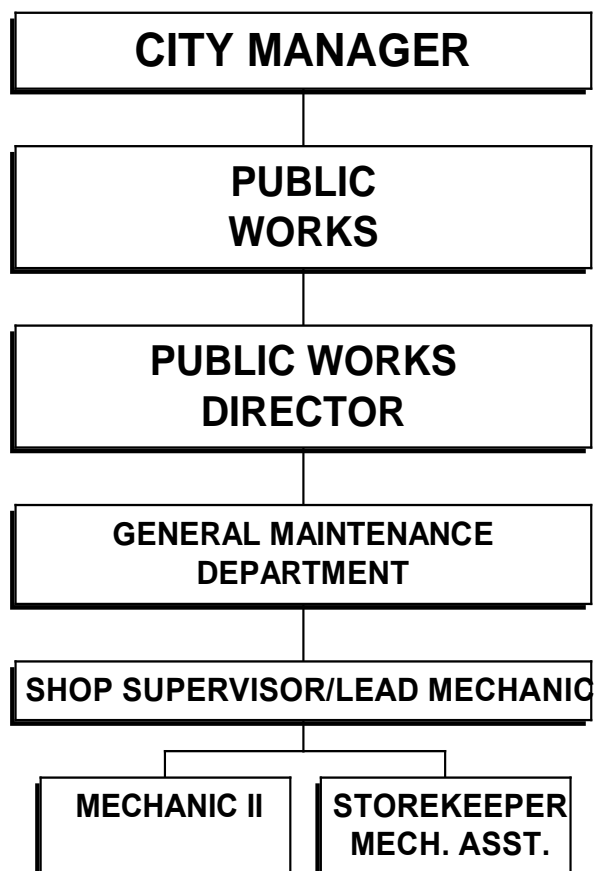
4312	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
1001	Wages	\$ 88,381	\$ 91,478	\$ 91,500	\$ 87,000
1002	Overtime	734	1,200	200	200
1003	Vacation & Sick Pay Off	1,153	-	-	-
2001	Social Security & Medicare	6,581	7,090	7,000	6,700
2002	Health Insurance	13,033	17,092	21,000	25,000
2003	Life Insurance	192	144	300	300
2005	Retirement	2,708	2,780	2,800	2,600
2006	Workers' Comp	960	756	800	800
3402	Contractual Services	-	5,000	2,000	2,500
4305	Communications & Radio	363	500	700	700
4313	Equipment Repair	-	100	-	100
4340	Vehicle Repr & Maint	1,109	2,000	1,000	1,000
4341	Vehicle Gas & Diesel	1,568	3,000	1,700	1,700
5030	Training	-	3,000	2,000	2,000
5031	Travel & Mileage	140	1,500	1,500	1,500
6003	Blueprint Supplies	1,352	1,500	1,000	1,000
6012	Dues & Subscriptions	2,063	3,000	2,100	3,000
6023	Other Operating Expense	1,144	1,322	1,500	1,500
6032	Small Equipment	4,627	2,000	200	500
6034	Software Upgrades	1,084	3,000	-	1,000
	Total Expenditures	<u>\$ 127,192</u>	<u>\$ 146,462</u>	<u>\$ 137,300</u>	<u>\$ 139,100</u>

**ENGINEER**  
**2014 Wage Schedule**

<u>DEPARTMENT</u>	<u>2013 HOURLY</u>	<u>2013 ANNUAL</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>
<u>ENGINEERING (.70)</u>				
Engineering Technician	\$ 21.38	\$ 44,470	\$ 21.42	\$ 44,600
Civil Technician	17.82	37,066	17.86	37,100
Secretary (.36)	<u>14.34</u>	<u>9,942</u>	<u>14.42</u>	<u>10,000</u>
Total Base Wage/Salary	53.54	91,478	53.70	91,700
2014 Wage Reduction	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,700)</u>
Total Wage/Salary	<u>\$ 53.54</u>	<u>\$ 91,478</u>	<u>\$ 53.70</u>	<u>\$ 87,000</u>



# GENERAL MAINTENANCE



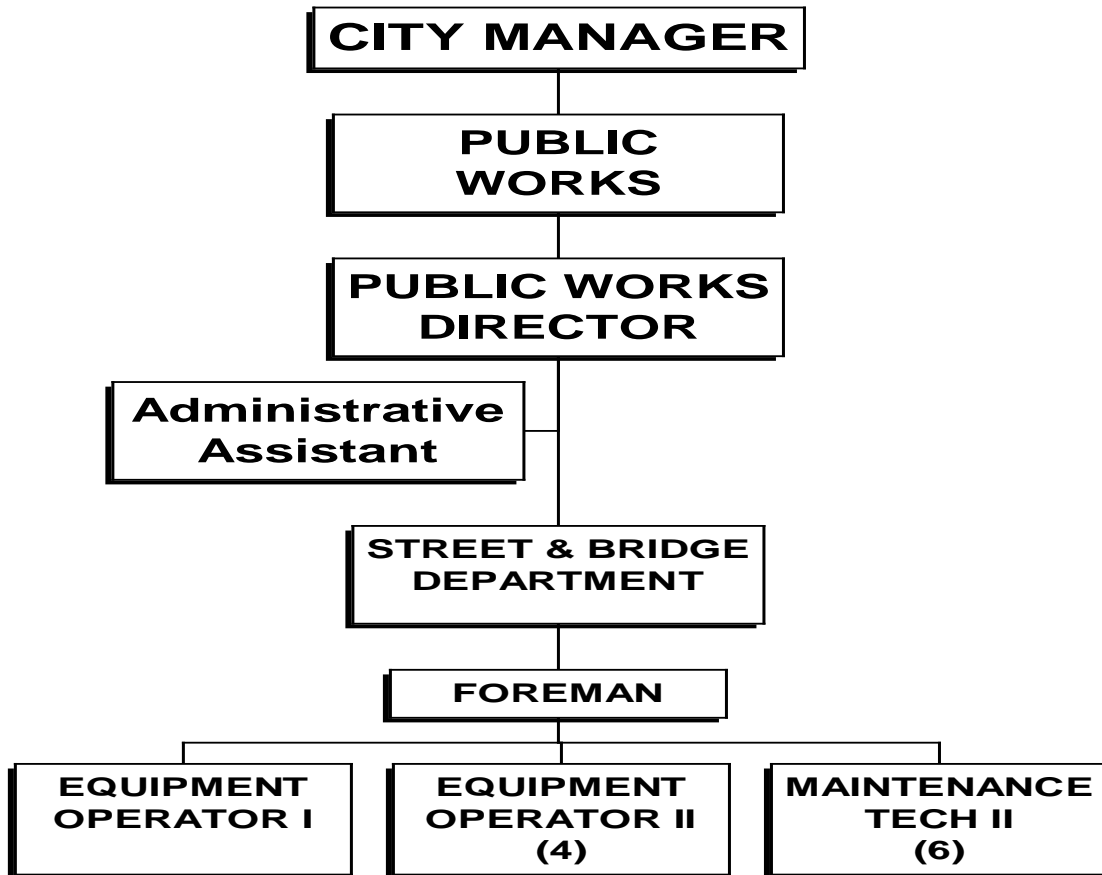
GENERAL MAINTENANCE  
Budget Detail

4313	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
1001	Wages	\$ 171,566	\$ 181,425	\$ 160,000	\$ 179,000
1002	Overtime	2,896	6,000	1,500	1,500
1003	Vacation & Sick Pay Off	9,613	5,000	5,000	1,200
2001	Social Security & Medicare	13,774	14,774	12,800	13,900
2002	Health Insurance	12,817	16,639	19,200	23,000
2003	Life Insurance	288	288	300	300
2005	Retirement	5,540	5,794	5,000	5,500
2006	Workers' Comp	9,744	10,044	10,000	10,000
4302	Building Maintenance	822	2,000	800	1,500
4305	Communication & Radio	86	500	500	500
4313	Equipment Repair	28	500	100	200
4340	Vehicle Repr & Maint	2,092	3,000	2,000	2,500
4341	Vehicle Gas & Diesel	3,073	3,000	2,600	3,000
5004	Clothing Allowance	600	700	600	600
5005	Drycleaning	760	800	600	600
5029	Telephone	842	750	700	700
5030	Training	62	500	500	500
5031	Travel & Mileage	-	500	500	500
5032	Utilities	8,728	10,000	11,300	12,000
6016	Janitor Supplies & Maint	556	600	500	500
6022	Office Supplies	38	200	100	100
6023	Other Operating Expense	2,827	3,000	3,000	3,000
6028	Safety Equipment	54	100	100	100
6032	Small Equipment	5,863	2,000	1,500	1,500
6034	Software Upgrades	25	-	-	-
6036	Tool Replacement	609	8,000	4,000	4,000
6099	Stores	360	-	-	-
7201	Capital Outlay	-	-	-	5,000
Total Expenditures		<u>\$ 253,663</u>	<u>\$ 276,114</u>	<u>\$ 243,200</u>	<u>\$ 271,200</u>

**GENERAL MAINTENANCE**  
**2014 Wage Schedule**

<u>DEPARTMENT</u>	<u>2013 HOURLY</u>	<u>2013 ANNUAL</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>
<u>GENERAL MAINTENANCE</u>				
Public Works Director (.33)	\$ -	\$ 25,000	\$ -	\$ 31,600
Shop Supervisor (5.27)	20.53	42,702	20.57	42,800
Mechanic II (5.27)	17.17	35,714	17.21	35,800
Mechanic II (5.27)	17.01	35,381	17.05	35,500
Storekeeper/Mechanic Asst.	<u>16.60</u>	<u>34,528</u>	<u>16.64</u>	<u>34,600</u>
Subtotal	71.31	173,325	71.47	180,300
Pager Pay	<u>-</u>	<u>8,100</u>	<u>-</u>	<u>8,100</u>
Total Base Wage/Salary	71.31	181,425	71.47	188,400
2014 Wage Reduction	<u>-</u>	<u>-</u>	<u>-</u>	<u>(9,400)</u>
Total Wage/Salary	<u>\$ 71.31</u>	<u>\$ 181,425</u>	<u>\$ 71.47</u>	<u>\$ 179,000</u>

# STREET & BRIDGE



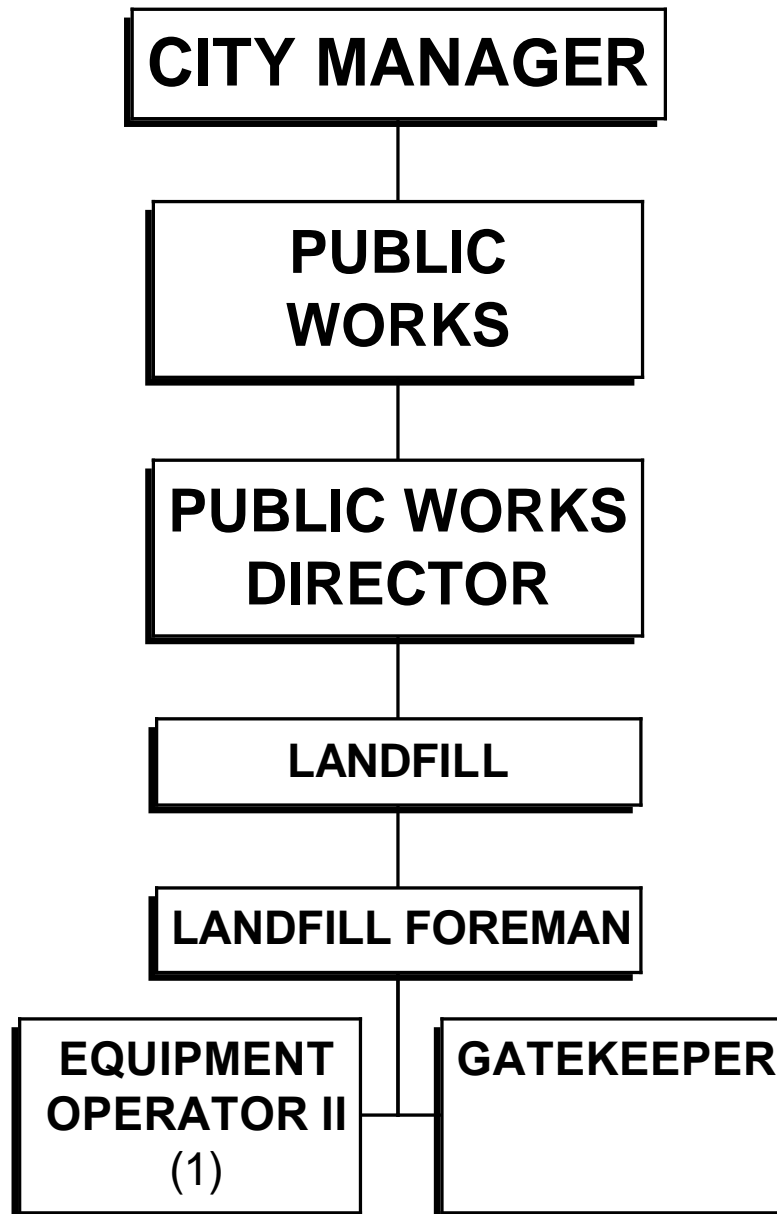
STREET AND BRIDGE  
Budget Detail

4314	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
1001	Wages	\$ 369,672	\$ 403,964	\$ 380,000	\$ 389,000
1002	Overtime	3,904	15,000	5,000	5,000
1003	Vacation & Sick Pay Off	15,376	13,000	13,000	5,100
2001	Social Security & Medicare	31,770	33,198	30,600	30,600
2002	Health Insurance	59,072	74,352	99,300	118,000
2003	Life Insurance	798	936	900	900
2005	Retirement	12,983	13,019	12,000	12,000
2006	Workers' Comp	47,676	53,946	42,000	42,000
4305	Communications & Radio	55	1,000	900	1,000
4314	Hot/Cold Mix Maint & Util	36,390	35,000	35,000	35,000
4334	Storm Drainage Maint	4,790	7,500	2,500	2,500
4340	Vehicle Repr & Maint	28,844	40,000	35,000	20,000
4341	Vehicle Gas & Diesel	38,860	35,000	33,000	35,000
5004	Clothing Allowance	1,500	2,000	1,500	1,500
5005	Drycleaning	1,920	2,000	1,500	1,500
5026	Public St. Lighting	261,931	265,000	269,000	270,000
5029	Telephone	1,671	1,000	700	700
5030	Training	105	2,000	2,000	2,000
5031	Travel & Mileage	911	1,500	1,000	1,000
5032	Utilities	2,052	2,500	4,000	4,000
6002	Asphalt & Gravel	7,050	50,000	50,000	50,000
6009	Construction Supplies	12,409	20,000	20,000	10,000
6012	Dues & Subscriptions	1,271	1,500	1,500	1,500
6020	Mosquito Control	-	5,000	2,500	5,000
6023	Other Operating Expense	4,702	3,500	4,000	3,500
6024	Paint & Signs	15,733	20,000	19,600	7,500
6028	Safety Equipment	170	1,000	1,000	1,000
6032	Small Equipment	530	3,000	1,000	1,500
6033	Snow Removal	37,559	30,000	30,000	30,000
7201	Machinery & Equipment	-	50,000	5,000	5,000
	Total Expenditures	<u>\$ 999,704</u>	<u>\$ 1,185,915</u>	<u>\$ 1,103,500</u>	<u>\$ 1,091,800</u>

**STREET & BRIDGE**  
**2014 Wage Schedule**

<u>DEPARTMENT</u>	<u>2013 HOURLY</u>	<u>2013 ANNUAL</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>
<u>STREET AND BRIDGE</u>				
Public Works Director (.33)	\$ -	\$ 25,000	\$ -	\$ 31,600
Supervisor (1.09)	26.21	54,517	26.25	54,600
Equipment Operator I (16.27)	17.18	35,734	17.22	35,800
Equipment Operator II (12.16)	17.62	36,650	17.66	36,700
Equipment Operator II (12.16)	17.62	36,650	17.66	36,700
Equipment Operator II (12.16)	17.20	35,776	17.24	35,900
Equipment Operator II (12.16)	17.08	35,526	17.12	35,600
Maintenance Technician II (12.16)	15.26	31,741	15.30	31,800
Maintenance Technician II (12.16)	15.22	31,658	15.26	31,700
Maintenance Technician II (12.16)	14.91	31,013	14.57	30,300
Maintenance Technician II (12.16)	15.22	31,658	14.57	30,300
Maintenance Technician II (12.16)	-	-	-	-
Maintenance Technician II (12.16)	-	-	-	-
Secretary (.36)	14.34	9,942	14.42	10,000
Subtotal	187.86	395,864	187.27	401,000
Pager Pay	-	8,100	-	8,100
Total Base Wage/Salary	187.86	403,964	187.27	409,100
2014 Wage Reduction	-	-	-	(20,100)
Total Wage/Salary	<u>\$ 187.86</u>	<u>\$ 403,964</u>	<u>\$ 187.27</u>	<u>\$ 389,000</u>

# LANDFILL



LANDFILL  
BUDGET DETAIL

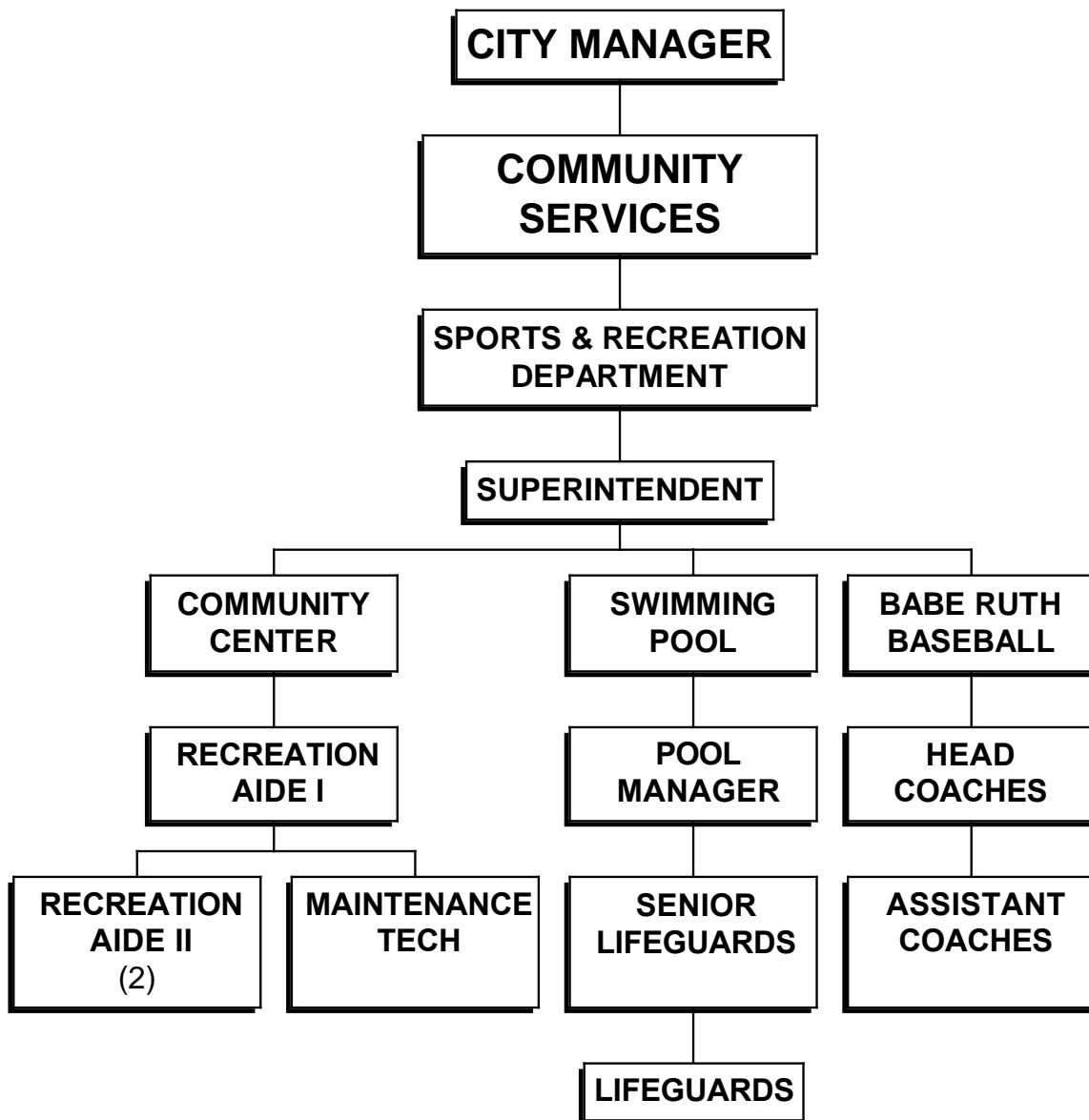
4315	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
1001	Wages	\$ 117,302	\$ 135,082	\$ 115,000	\$ 136,000
1002	Overtime	6,545	7,000	7,000	7,000
1003	Vacation & Sick Pay Off	1,349	2,500	3,000	-
2001	Social Security & Medicare	9,104	11,095	9,600	11,000
2002	Health Insurance	23,367	30,476	35,000	42,000
2003	Life Insurance	216	216	300	300
2005	Retirement	3,769	4,351	3,800	4,300
2006	Workers' Comp	10,272	12,204	12,000	12,000
3104	Solid Waste Fees	14,061	15,000	14,000	15,000
3402	Contractual Services	-	10,000	18,000	10,000
4305	Communications & Radio	-	1,000	200	500
4340	Vehicle Repr & Maint	56,520	35,000	5,000	5,000
4341	Vehicle Gas & Diesel	28,158	35,000	35,000	35,000
5004	Clothing Allowance	450	450	500	500
5005	Drycleaning	630	650	500	500
5014	Grndwater & Methane Mon	1,162	3,000	3,000	2,000
5029	Telephone	788	1,000	800	800
5030	Training	-	4,000	1,000	3,000
5031	Travel & Mileage	45	4,000	600	1,000
5032	Utilities	1,839	4,000	1,800	1,800
5038	Recycling	13,326	15,000	15,000	4,500
6009	Construction Supplies	-	10,000	5,000	10,000
6012	Dues & Subscriptions	279	300	300	300
6023	Other Operating Expense	3,078	2,537	2,500	3,000
6028	Safety Account	31	1,000	200	1,000
6032	Small Equipment	-	1,000	1,000	1,000
7201	Capital Outlay		53,000	18,000	53,000
8501	Bad Debts	1,981	-	1,500	1,500
	Total Expenditures	<u>\$ 294,272</u>	<u>\$ 398,861</u>	<u>\$ 309,600</u>	<u>\$ 362,000</u>



**LANDFILL**  
**2014 Wage Schedule**

<u>DEPARTMENT</u>	<u>2013 HOURLY</u>	<u>2013 ANNUAL</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>
<u>LANDFILL OPERATION</u>				
Public Works Director (.33)	\$ -	\$ 25,000	\$ -	\$ 31,600
Landfill Foreman (11.62)	16.92	35,194	17.42	36,200
Equipmentt Operator II (11.62)	16.92	35,194	16.96	35,300
Gatekeeper (1.09)	<u>15.19</u>	<u>31,595</u>	<u>15.23</u>	<u>31,700</u>
Subtotal	49.03	126,982	49.61	134,800
Pager Pay	<u>-</u>	<u>8,100</u>	<u>-</u>	<u>8,100</u>
Total Base Wage/Salary	49.03	135,082	49.61	142,900
2014 Wage Reduction	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,900)</u>
Total Wage/Salary	<u>\$ 49.03</u>	<u>\$ 135,082</u>	<u>\$ 49.61</u>	<u>\$ 136,000</u>

# SPORTS & RECREATION



## SPORTS &amp; RECREATION

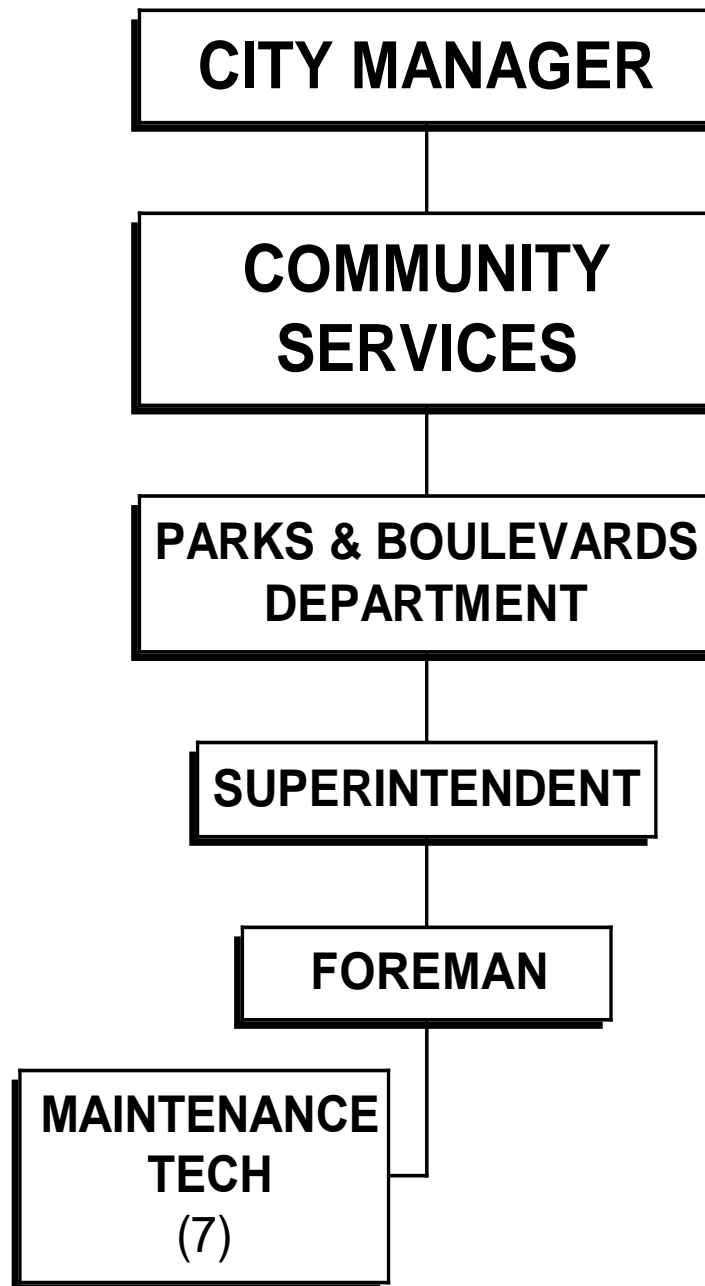
## Budget Detail

4511	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
1001	Wages	\$ 250,038	\$ 273,844	\$ 250,000	\$ 238,000
1002	Overtime	3,416	5,000	2,500	2,000
1003	Vacation & Sick Pay Off	5,596	5,000	15,000	-
2001	Social Security & Medicare	19,335	21,982	20,600	18,500
2002	Health Insurance	25,647	33,550	35,000	42,000
2003	Life Insurance	360	420	400	400
2005	Retirement	5,948	8,620	8,100	7,300
2006	Workers' Comp	17,160	17,160	22,000	22,000
3402	Contract Serv-Youth	771	2,000	500	500
4302	Building Maintenance	2,390	8,000	2,000	8,000
4340	Vehicle Repr & Maint	1,651	3,000	2,500	3,000
4341	Vehicle Gasoline	2,841	3,500	2,000	2,000
5004	Clothing Allowance	750	800	600	600
5029	Telephone	3,443	3,500	3,300	3,300
5030	Training & Certification	99	1,000	1,000	1,000
5031	Travel & Mileage	-	1,500	500	1,000
6016	Janitor Supplies & Maint	2,741	3,500	2,500	3,000
6023	Other Operating Expense	4,504	5,000	4,500	5,000
6032	Small Equipment	615	1,500	1,600	2,000
8601	Swim Pool Operations	5,451	3,000	5,000	4,000
8602	Swim Pool Utilities	21,102	18,000	6,000	18,000
8603	Swim Pool Concessions	9,829	9,000	8,000	8,000
8701	Comm Cntr Operations	7,967	15,000	8,000	10,000
8702	Comm Cntr Utilities	30,881	30,000	32,000	32,000
8801	Old Timers Baseball	10,602	10,000	10,600	10,000
8802	Youth Basketball	8,733	9,000	8,700	9,000
8803	Youth Football	11,007	10,000	10,000	10,000
8804	Girls Softball	2,591	2,500	-	2,000
8805	Skate Park Training Prog	-	1,000	-	1,000
8806	Wrestling Program	-	1,000	-	1,000
8808	Girls Volleyball	3,043	3,500	3,300	3,500
	Total Expenditures	<u>\$ 458,511</u>	<u>\$ 510,876</u>	<u>\$ 466,200</u>	<u>\$ 468,100</u>

**SPORTS & RECREATION**  
**2014 Wage Schedule**

<u>DEPARTMENT</u>	<u>2013 HOURLY</u>	<u>2013 ANNUAL</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>
<u>RECREATION DEPARTMENT (8.36)</u>				
Superintendent	\$ -	\$ 51,149	\$ -	\$ 51,200
Recreation Aide I	18.17	37,794	16.75	34,800
Recreation Aide II	13.50	28,080	15.08	31,400
Recreation Aide II	13.62	28,330	13.04	27,100
Part-Time Janitorial	15.75	32,760	10.00	9,800
Subtotal	61.04	178,112	54.87	154,300
Pager Pay	-	8,100	-	8,100
Total Recreation Department	61.04	186,212	54.87	162,400
<u>SWIMMING POOL (5.92)</u>				
Assistant Pool Manager	9.00	5,760	9.00	5,800
Office	7.78	4,710	7.78	4,700
Office	7.78	4,710	7.78	4,700
Concession	7.78	4,979	7.78	5,000
Concession	7.78	4,979	7.78	5,000
Lifeguard	7.78	4,979	7.78	5,000
Lifeguard	7.78	4,979	7.78	5,000
Lifeguard	7.78	4,979	7.78	5,000
Lifeguard	7.78	4,979	7.78	5,000
Lifeguard	7.78	4,979	7.78	5,000
Lifeguard	7.78	4,979	7.78	5,000
Lifeguard	7.78	4,979	7.78	5,000
Lifeguard	7.78	4,979	7.78	5,000
Lifeguard - Part Time	7.78	2,490	7.78	2,500
Lifeguard - Part Time	7.78	2,490	7.78	2,500
Lifeguard - Part Time	7.78	2,490	7.78	2,500
Lifeguard - Part Time	7.78	2,490	7.78	2,500
Subtotal Swimming Pool	133.48	74,931	133.48	75,200
<u>OLD TIMERS' BASEBALL PROGRAM (8.36)</u>				
Traveling Team Coach	-	1,400	-	1,400
Traveling Team Coach	-	1,400	-	1,400
Upper Division Coach	-	1,400	-	1,400
Upper Division Coach	-	1,400	-	1,400
Upper Division Asst. Coach	-	1,200	-	1,200
Upper Division Asst. Coach	-	1,200	-	1,200
Coach Pitch Head Coach	-	1,400	-	1,400
Coach Pitch Coach	-	1,100	-	1,100
Coach Pitch Coach	-	1,100	-	1,100
Coach Pitch Coach	-	1,100	-	1,100
Subtotal Old Timers Baseball	-	12,700	-	12,700
Total Base Wage/Salary	194.52	273,844	188.35	250,300
2014 Wage Reduction	-	-	-	(12,300)
Total Wage/Salary	\$ 194.52	\$ 273,844	\$ 188.35	\$ 238,000

# PARKS & BOULEVARD



PARKS & BOULEVARDS

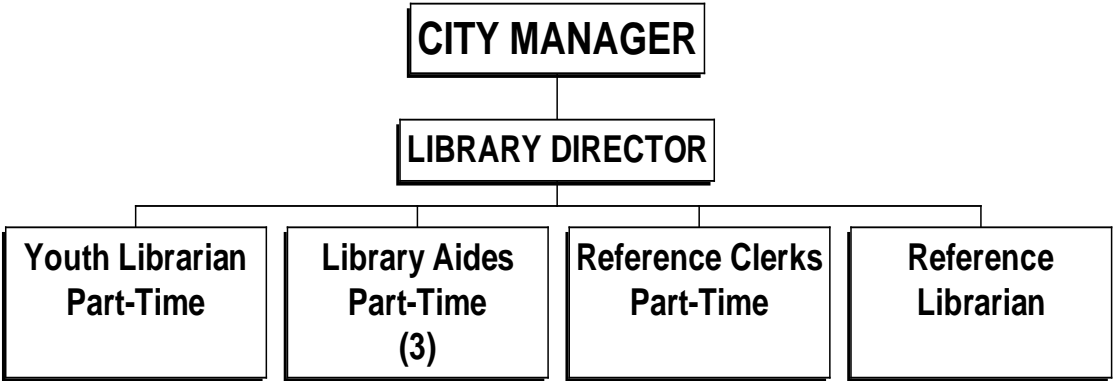
Budget Detail

4512	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
1001	Wages	\$ 333,812	\$ 357,039	\$ 325,000	\$ 312,000
1002	Overtime	13,671	12,000	12,000	5,000
1003	Vacation & Sick Pay Off	8,524	7,000	8,500	-
2001	Social Security & Medicare	26,666	28,870	26,500	24,400
2002	Health Insurance	33,150	42,266	49,000	58,000
2003	Life Insurance	624	792	800	800
2005	Retirement	10,431	11,281	10,400	9,500
2006	Workers' Comp	22,692	25,000	20,000	20,000
4302	Building Maintenance	408	2,000	500	500
4313	Equipment Repair	5,421	5,000	3,000	3,000
4340	Vehicle Repr & Maint	5,273	5,000	4,000	4,000
4340	Vehicle Gasoline & Diesel	19,566	16,000	16,000	16,000
5004	Clothing Allowance	1,200	1,350	1,500	1,400
5005	Drycleaning	1,836	1,500	1,500	1,500
5029	Telephone	1,286	1,000	1,300	1,300
5030	Training	-	500	200	500
5031	Travel & Mileage	-	500	200	500
5032	Parks Utilities	32,449	32,000	32,000	32,000
6016	Janitor Supplies & Maint	1,940	3,000	1,300	2,000
6023	Other Operating Expense	4,576	-	3,000	3,000
7202	Building Purchase	-	-	-	-
	Total Expenditures	<u>\$ 523,525</u>	<u>\$ 552,099</u>	<u>\$ 516,700</u>	<u>\$ 495,400</u>

**PARKS & BOULEVARDS**  
**2014 Wage Schedule**

<u>DEPARTMENT</u>	<u>2013 HOURLY</u>	<u>2013 ANNUAL</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>
<u>PARKS AND BOULEVARDS (8.36)</u>				
Superintendent	\$ -	\$ 51,674	\$ -	\$ 51,800
Foreman	17.67	36,754	17.71	36,800
Maintenance Technician I	16.59	34,507	16.63	34,600
Maintenance Technician I	16.38	34,070	16.42	34,200
Maintenance Technician I	16.33	33,966	16.37	34,000
Maintenance Technician II	16.10	33,488	16.14	33,600
Maintenance Technician II	15.51	32,261	15.55	32,300
Maintenance Technician II	14.52	30,202	14.74	30,700
Maintenance Technician II	14.52	30,202	14.52	-
Maintenance Technician II	<u>15.44</u>	<u>32,115</u>	<u>15.48</u>	<u>32,200</u>
Subtotal	143.06	349,239	143.56	320,200
Pager Pay	<u>-</u>	<u>7,800</u>	<u>-</u>	<u>7,800</u>
Total Base Wage/Salary	143.06	357,039	143.56	328,000
2014 Wage Reduction	<u>-</u>	<u>-</u>	<u>-</u>	<u>(16,000)</u>
Total Wage/Salary	<u>\$ 143.06</u>	<u>\$ 357,039</u>	<u>\$ 143.56</u>	<u>\$ 312,000</u>

**LIBRARY**





LIBRARY  
Budget Detail

4550	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
1001	Wages	\$ 86,601	\$ 108,819	\$ 90,000	\$ 112,000
2001	Social Security & Medicare	6,326	8,324	6,900	8,600
2002	Health Insurance	10,575	24,206	11,000	13,000
2003	Life Insurance	180	252	200	250
2005	Retirement	1,559	3,264	2,700	3,400
2006	Workers' Comp	-	9,300	500	500
3402	Contract Services	6,559	6,360	8,000	7,000
4302	Building Maintenance	2,773	3,500	2,500	3,000
4402	Building Lease	5,300	6,000	6,000	6,000
5008	Equipment Technology	4,033	9,600	5,000	8,000
5021	Postage/Shipping	604	600	100	100
5029	Telephone	3,185	2,400	4,800	4,800
5031	Travel & Mileage	2,188	800	200	200
5032	Utilities	14,476	12,337	16,800	16,800
6004	Books & Periodicals	17,796	20,000	20,000	20,000
6010	Copier	5,182	3,677	5,200	5,200
6016	Janitorial	32	400	200	200
6021	Newspapers/Magazines	518	1,000	1,000	1,000
6022	Office Supplies	2,153	2,000	1,200	1,500
6023	Other Operating Expense	344	300	400	400
6025	Program & Incidentals	1,791	1,200	2,700	2,500
6026	History Room Supplies	1,360	1,300	200	500
6032	Small Equipment	125	200	300	200
7202	Other	68	-	-	-
8502	Cash Over (Short)	640	-	-	-
8901	Grants Expense	14,154	8,000	-	-
	Total Expenditures	<u>\$ 188,522</u>	<u>\$ 233,839</u>	<u>\$ 185,900</u>	<u>\$ 215,150</u>

**LIBRARY**  
**2014 Wage Schedule**

<u>DEPARTMENT</u>	<u>2013 HOURLY</u>	<u>2013 ANNUAL</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>
<u>LIBRARY</u>				
Library Director	\$ 18.54	\$ 30,851	\$ 18.54	\$ 30,900
Assistant Library Director	10.00	16,640	10.00	16,600
Reference/Cataloging	9.29	9,662	9.29	9,700
Youth Services Librarian	10.00	10,400	10.00	10,400
Aides- 20 hrs wk	7.64	7,946	7.78	8,100
Library Clerk	8.00	8,320	8.00	8,300
Aide -25.75 hrs wk	7.64	7,946	7.78	8,100
Computer Lab Aid - 15 hrs wk	7.64	5,959	7.64	6,000
Reference Librarian	<u>9.33</u>	<u>19,406</u>	<u>9.37</u>	<u>19,500</u>
Total Base Wage/Salary	88.08	117,129	88.40	117,600
2014 Wage Reduction	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,600)</u>
Total Wage/Salary	<u>\$ 88.08</u>	<u>\$ 117,129</u>	<u>\$ 88.40</u>	<u>\$ 112,000</u>

## **2014 POWER AND LIGHT BUDGET MESSAGE**

The Power and Light Fund for the City of Trinidad provides for the generation and acquisition of electrical power and energy for distribution to the electrical customers within the City's electrical service area. Through membership in the Arkansas River Power Authority (ARPA), the City is able to realize the benefits of economy of scale through its generation and buy-back of wholesale electrical power for resale to the City's electrical customer base.

### **2014 POWER AND LIGHT FUND INCOME PROJECTION**

Revenues are derived by the City's Power and Light Fund from the following categories:

#### **I. OPERATING REVENUES**

**Charges for Service** – the City assesses monthly charges for metered electrical service to its customers based upon an estimated rate schedule set out by ordinance. Charges assessed include residential and commercial customer service as well as separate metered service for customers using electrical energy for heating water. These categories represent the majority of the projected income for 2014 and reflect a slight increase in the amount budgeted compared to 2013 projected. The expected decrease in the purchased energy costs for sale to all customers reflects the projected increase in the energy costs for 2014.

#### **II. OTHER REVENUES**

**Jobbing/Meter Connections** – this category of revenues is derived from the connection and/or extension of electrical services for new customers or replacement services.

### **MISCELLANEOUS REVENUES**

**ARPA Fuel Reimbursement and O & M** – under the City's Membership Agreement with the Arkansas River Power Authority, the City is reimbursed for 100% of its fuel expense (diesel and gas purchases) associated with its electrical power generation. In addition to the reimbursement for fuel expenses, the City also receives a reimbursement for operations and maintenance of its power plant at the rate of four and four-tenths mills per kilowatt-hour of electrical energy generated. This reimbursement slightly offsets the cost associated with maintaining the City's power plant equipment. The expectation of revenue in this category is negligible, and therefore not shown.

**Interest Income** – Interest rates continue to be low and the amount of interest income for 2014 is projected to be comparable to 2013 interest income.

**Other Revenues** – This category accounts for revenues that may be realized as a result of installations for new customers both residential and commercial. Projection for 2014 reflects a slight increase.

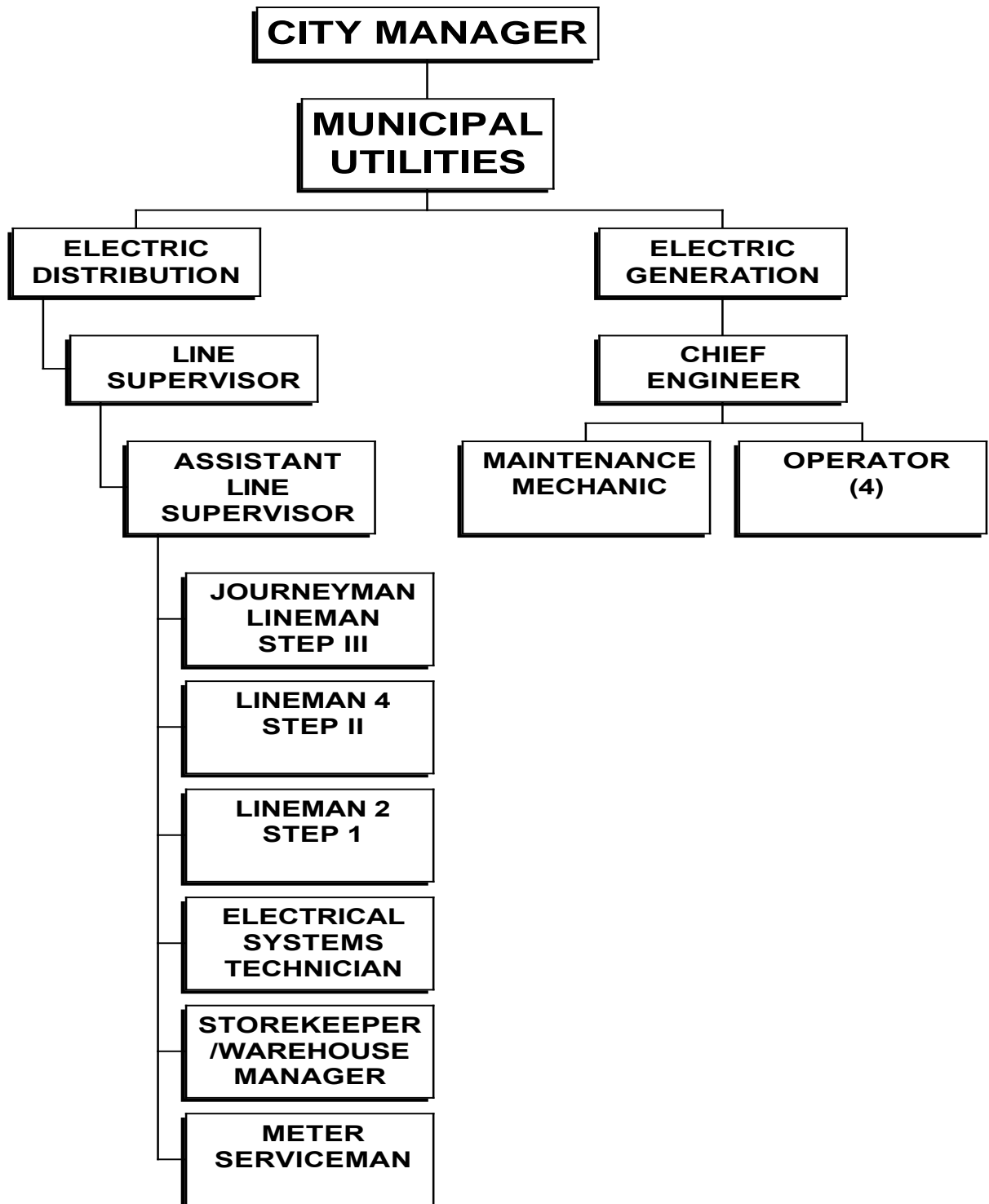
### **REVENUE SUMMARY**

The total 2014 revenue budget is \$7.9 million which is \$111,000 greater than 2013 projected revenue. This increase in revenue is based mainly on a greater volume in services.

### **EXPENDITURES SUMMARY**

The total 2014 expenditures budget is \$8.58 million which is \$244,000 greater than 2013 projected expenditures. The 2014 budget reflects increased health insurance costs of 24.5% as well as increased property & liability insurance costs of 20%. As expenditures exceed revenue in 2014, the City has projected a 5% decrease in wage expense and a 5% reduction in the City's portion of health insurance expense as well as reducing other expenditures in all departments. 2014 Capital Outlay is projected to be \$50,000.

# POWER & LIGHT DEPARTMENT



## POWER AND LIGHT FUND

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE

	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
Operating Revenues				
Charges for Services	\$ 7,973,963	\$ 8,046,335	\$ 7,730,000	\$ 7,831,000
Other	<u>37,187</u>	<u>18,000</u>	<u>32,000</u>	<u>42,000</u>
Total Operating Revenues	<u>8,011,150</u>	<u>8,064,335</u>	<u>7,762,000</u>	<u>7,873,000</u>
Operating Expenses				
Operating Expenses	7,443,731	7,714,647	7,476,200	7,712,300
Depreciation	87,525	65,000	124,000	124,000
Amortization	28,571	28,571	28,600	28,600
Bad Debts	<u>36,623</u>	<u>50,000</u>	<u>62,000</u>	<u>60,000</u>
Total Expenses	<u>7,596,450</u>	<u>7,858,218</u>	<u>7,690,800</u>	<u>7,924,900</u>
Operating Income (Loss)	<u>414,700</u>	<u>206,117</u>	<u>71,200</u>	<u>(51,900)</u>
Non-Operating Revenue (Expense)				
Grant Revenue	-	-	-	-
Interest Revenue	24,232	16,000	22,000	22,000
Interest Expense	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Non-Operating Revenue(Expense)	<u>24,232</u>	<u>16,000</u>	<u>22,000</u>	<u>22,000</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>438,932</u>	<u>222,117</u>	<u>93,200</u>	<u>(29,900)</u>
<u>OPERATING TRANSFERS IN (OUT)</u>				
Transfer Out General Fund	(371,748)	(602,870)	(602,900)	(602,900)
Transfers Out Sewer Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Sources and Uses	<u>(371,748)</u>	<u>(602,870)</u>	<u>(602,900)</u>	<u>(602,900)</u>
Change in Fund Balance	67,184	(380,753)	(509,700)	(632,800)
Fund Balance - January 1	<u>3,685,974</u>	<u>3,943,748</u>	<u>3,753,158</u>	<u>3,243,458</u>
Fund Balance - December 31	<u>\$ 3,753,158</u>	<u>\$ 3,562,995</u>	<u>\$ 3,243,458</u>	<u>\$ 2,610,658</u>

POWER AND LIGHT FUND  
BUDGET REVENUE SUMMARY

REVENUE SOURCE	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
<u>Charges for Services</u>				
Commercial Sales	\$ 3,849,396	\$ 3,802,236	\$ 3,612,000	\$ 3,700,000
Residential Sales	3,644,056	3,755,652	3,659,000	3,670,000
Water Heaters	33,544	37,950	35,000	36,000
Dusk to Dawn Sec Lites	126,322	127,287	125,000	126,000
Street Lighting	260,518	263,340	240,000	240,000
Meter Connect Fees	12,570	12,320	11,000	11,000
Penalties	47,557	47,550	48,000	48,000
Total Charges for Services	<u>7,973,963</u>	<u>8,046,335</u>	<u>7,730,000</u>	<u>7,831,000</u>
<u>Other Revenues</u>				
Miscellaneous Jobbing	1,728	3,000	1,000	2,000
ARPA O&M Reimbursement	-	2,000	1,000	10,000
Miscellaneous	35,459	13,000	30,000	30,000
Total Other Revenues	<u>37,187</u>	<u>18,000</u>	<u>32,000</u>	<u>42,000</u>
<u>Non-Operating Revenues</u>				
Interest Revenue	<u>24,232</u>	<u>16,000</u>	<u>22,000</u>	<u>22,000</u>
Total Non-Operating Revenue(Expense)	<u>24,232</u>	<u>16,000</u>	<u>22,000</u>	<u>22,000</u>
Total Revenue	<u>\$ 8,035,382</u>	<u>\$ 8,080,335</u>	<u>\$ 7,784,000</u>	<u>\$ 7,895,000</u>

POWER AND LIGHT FUND  
BUDGET EXPENSE SUMMARY

		2012	2013	2013	2014
	DESCRIPTION	ACTUAL	BUDGET	PROJECTED	BUDGET
<u>5200</u>	<u>GENERAL ADMINISTRATION</u>				
1001	Wages	\$ 821,996	\$ 856,001	\$ 830,000	\$ 814,000
1002	Overtime	30,056	26,000	15,000	15,000
1003	Vacation & Sick Pay Off	31,769	35,000	32,000	17,700
1004	Holiday Comp.	13,281	13,000	25,000	25,000
2001	Social Security & Medicare	66,679	71,407	69,300	67,000
2002	Health Insurance	98,351	127,562	141,000	171,000
2003	Life Insurance	1,152	1,152	1,300	1,300
2005	Retirement	27,015	27,900	27,100	26,200
2006	Workers' Comp	32,088	35,000	30,000	30,000
3301	Audit	8,465	8,500	15,000	15,000
3302	Legal Services	259,521	300,000	280,000	300,000
3303	Payroll Services	2,525	2,500	2,500	2,500
3402	Outside Contract Services	8,152	10,000	46,000	46,000
4305	Communications & Radio	-	1,000	500	500
4340	Vehicle Repr & Maint	968	500	500	500
4340	Gasoline & Diesel	210	500	200	200
5001	Advertising & Publications	193	350	1,200	1,200
5021	Postage	4,780	3,000	3,700	3,700
5025	Insurance - Prop & Liab	56,949	57,000	50,000	60,500
5029	Telephone	4,224	5,000	4,000	4,000
5030	Training	7,833	12,000	6,000	6,000
5031	Travel & Mileage	3,151	2,700	1,000	1,000
5032	Utilities	-	4,000	4,000	4,000
6010	Photo Copier	454	800	500	500
6012	Dues & Subscriptions	5,442	5,800	8,800	8,800
6016	Janitor Supplies & Maint	2,464	2,500	2,400	2,400
6022	Supplies & Material	278	800	500	500
6023	Other Operating Exp	2,348	3,500	1,500	1,500
6034	Software Upgrades/Maint	357	400	700	700
6035	Stationery & Forms	1,342	1,500	1,000	1,200
8101	Depreciation	87,525	65,000	124,000	124,000
8102	Amortization Exp.	28,571	28,571	28,600	28,600
8201	GF - Transfer Out - PILOT	160,488	391,600	391,600	391,600
8202	GF - Transfer Out -Serv Reimb	198,300	198,300	198,300	198,300
8208	GF . Transfer Out - IT	12,960	12,970	13,000	13,000
8501	Bad Debts	36,623	50,000	62,000	60,000
9901	Capital Reserve	-	65,000	65,000	65,000
	Total General Administration	<u>2,016,510</u>	<u>2,426,813</u>	<u>2,483,200</u>	<u>2,508,400</u>



POWER AND LIGHT FUND  
BUDGET EXPENSE SUMMARY

		2012	2013	2013	2014
	DESCRIPTION	ACTUAL	BUDGET	PROJECTED	BUDGET
<u>5210</u>	<u>PURCHASED POWER &amp; GENERATION EXPENSE</u>				
4312	Electric Exp Op	400	600	400	400
4330	Steam Exp Op	-	650	500	500
5012	Fuel	2,765	12,000	3,000	12,000
5022	Power Purchases	<u>5,832,451</u>	<u>5,900,000</u>	<u>5,700,000</u>	<u>5,900,000</u>
	Total Purchased Power & Gen	<u>5,835,616</u>	<u>5,913,250</u>	<u>5,703,900</u>	<u>5,912,900</u>
<u>5220</u>	<u>POWER PLANT OPERATING EXPENSE</u>				
4301	Generator Maint Boiler	50	150	100	100
4312	Generator Maint Elect	341	1,500	1,600	1,500
4335	Generator Maint Structures	875	1,500	500	1,000
4340	Vehicle Repr & Maint	1,232	3,000	2,000	2,000
5004	Clothing Allowance	925	925	900	1,000
5005	Drycleaning	1,285	1,400	1,100	1,300
5032	Utilities	11,426	13,000	14,600	14,600
6016	Janitor Supplies & Maint	<u>326</u>	<u>300</u>	<u>300</u>	<u>300</u>
	Total Power Plant Oper Exp	<u>16,460</u>	<u>21,775</u>	<u>21,100</u>	<u>21,800</u>
<u>5230</u>	<u>GENERAL POWER PLANT EXPENSE</u>				
4323	Other Operating	<u>251</u>	<u>300</u>	<u>100</u>	<u>200</u>
	Total General Power Plant Exp	<u>251</u>	<u>300</u>	<u>100</u>	<u>200</u>
<u>5240</u>	<u>DISTRIBUTION OPERATING EXPENSE</u>				
4321	Meter Expense	3,566	4,000	2,000	3,000
4323	Other Operating	651	800	400	500
4325	Overhead Lines	3,544	20,000	18,000	12,000
4331	Street Lights	3,602	3,000	7,000	7,000
4339	Underground Lines	-	12,000	5,000	5,000
4340	Vehicle Repr & Maint	21,447	12,000	10,000	10,000
4341	Vehicle Gas & Diesel	19,333	20,000	20,000	20,000
5005	Drycleaning	-	-	100	100
6016	Janitor Supplies & Maint	450	850	1,000	1,000
6028	Safety Equipment	<u>175</u>	<u>2,500</u>	<u>500</u>	<u>2,500</u>
	Total Distribution Operating Ex	<u>52,768</u>	<u>75,150</u>	<u>64,000</u>	<u>61,100</u>

POWER AND LIGHT FUND  
BUDGET EXPENSE SUMMARY

		2012	2013	2013	2014
	DESCRIPTION	ACTUAL	BUDGET	PROJECTED	BUDGET
<u>5250</u>	<u>DISTRIBUTION SYSTEM MAINTENANCE EXPENSE</u>				
4321	Meters	251	2,000	1,000	2,000
4325	Overhead Lines	-	6,000	6,000	6,000
4326	PCB Storage & Disposal	-	500	500	500
4331	Street Light Signals	88	500	500	500
4335	Structures	-	100	200	200
4336	Transmission Lines	-	700	500	500
4339	Underground Lines	-	2,500	1,000	2,000
5004	Clothing Allowance	2,500	2,500	2,500	2,500
5032	Utilities	<u>8,216</u>	<u>9,000</u>	<u>9,200</u>	<u>9,200</u>
	Total Distribution Sys Main Ex	<u>11,054</u>	<u>23,800</u>	<u>21,400</u>	<u>23,400</u>
<u>5260</u>	<u>CAPITAL OUTLAY &amp; CONSTRUCTION</u>				
7201	Machinery & Equipment		40,000	40,000	40,000
7202	Other	<u>35,539</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
	Total Capital Outlay & Cons't	<u>35,539</u>	<u>40,000</u>	<u>40,000</u>	<u>50,000</u>
	Total Expenses	<u>\$ 7,968,198</u>	<u>\$ 8,501,088</u>	<u>\$ 8,333,700</u>	<u>\$ 8,577,800</u>

POWER & LIGHT FUND  
2014 CAPITAL OUTLAY SCHEDULE

	<u>2014 Budget</u>
<u>Machinery &amp; Equipment</u>	
Substation Transformer	<u>\$ 40,000</u>
Total Machinery & Equipment	<u>40,000</u>
<u>Other Capital Outlay</u>	
Accounting Software	<u>10,000</u>
Total Other Capital Outlay	<u>10,000</u>
Total Capital Outlay	<u><u>\$ 50,000</u></u>

**POWER & LIGHT**  
**2014 WAGE SCHEDULE**

<u>DEPARTMENT</u>	<u>2013 HOURLY</u>	<u>2013 ANNUAL</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>
<u>ADMINISTRATION (3.95)</u>				
Superintendent	\$ -	\$ -	\$ -	\$ -
Total Administration	-	-	-	-
<u>LINE CREW (3.95)</u>				
Line Supervisor/III	32.04	66,643	32.08	66,700
Assistant Line Supervisor/III	27.63	57,470	27.63	57,500
Journey Lineman/III	26.40	54,912	26.44	55,000
Journey Lineman/III	26.24	54,579	26.28	54,700
Electrical Systems Tech/III	23.26	48,381	23.30	48,500
Meter Serviceman/III	23.49	48,859	23.53	48,900
Lineman 4-Step III	25.53	53,102	25.57	53,200
Lineman 4-Step I	22.48	46,758	22.52	46,800
Storekeeper/Warehouse Mgr/III	21.59	44,907	21.59	44,900
Lineman 2-Step II	21.53	44,782	21.57	44,900
Electric Groundman	-	-	-	-
Total Line Crew	250.19	520,395	250.51	521,100
<u>POWER PLANT (3.95)</u>				
Chief Engineer/III	28.26	58,781	28.30	58,900
Maintenance Mechanic/III	22.80	47,424	22.84	47,500
Operator/III	21.37	44,450	21.41	44,500
Operator/III	21.37	44,450	21.41	44,500
Operator/III	21.37	44,450	21.41	44,500
Operator/III	21.37	44,450	21.41	44,500
Total Power Plant	136.54	284,003	136.78	284,400
Pager Pay	-	8,300	-	8,300
Shift Differential/Certification	-	43,303	-	43,300
Total Pager/Shift/Certification	-	51,603	-	51,600
Total Base Wage/Salary	386.73	856,001	387.29	857,100
2014 Wage Reduction	-	-	-	(43,100)
Total Wage/Salary	\$ 386.73	\$ 856,001	\$ 387.29	\$ 814,000

## **2014 WATER FUND BUDGET MESSAGE**

The City's water system provides for the storage and treatment of raw water utilizing North Lake as a primary source of water and Monument Lake as a secondary source. Water is transported from these City-owned Lakes, approximately 40 miles west of Trinidad, to the Water Treatment Plant just outside of the City. The treated water then flows into the delivery and distribution system of potable water throughout the City and a substantial part of the developed rural area outside the City. This service area extends east to the Department of Corrections and the Pinon Canyon Maneuver Site. There are over one hundred miles of pipe within the distribution system. The operations of the City's water treatment system are subject to the rules and regulations of the Colorado Department of Public Health and Environment.

The following describes the categories of revenues and expenditures for the operations of the City's water department for year 2014.

### **2014 WATER FUND INCOME PROJECTION**

Revenues derived by the City's Water fund are realized from the following categories.

#### **I. OPERATING REVENUES**

**Charges for Service** - The City derives revenues for the water department from monthly charges to residential and commercial customers in the City as well as rural residential and commercial customers. Revenue is also derived from water associations and the Valdez rural water dispensing station. The charges are in accordance with the rate schedule adopted by City ordinance based upon monthly metered service. A 10% rate increase in water charges is projected for 2014 and therefore 2014 "Charges for Service" is projected to be more than the 2013 projected revenue.

#### **II. OTHER REVENUES**

**Miscellaneous and Jobbing** - These revenues are derived from the charges associated with actual system improvements such as main line extensions to serve new development. The projected revenue for 2014 is expected to be comparable to 2013 projected revenue.

**Plant Investment/Tapping Fees** - These revenues are derived from the assessment of plant investment fees and tapping fees associated with new service lines taps on the distribution system. Revenues generated from new construction will be placed in a restricted fund for future needs, however, it is anticipated there will be a reduced revenue in this category due to fewer number of new construction permits being issued due to the down turn in the local economy.

#### **III MISCELLANEOUS REVENUES**

**Augmentation Water Right Leases** - The Water Fund realizes revenues from the lease of its raw water stored in Trinidad Lake as part of the Municipal & Industrial Water right storage decree for Trinidad Lake. These water leases currently provide augmentation water to the Cougar Canyon Golf Course development, Pioneer/XTO Gas Companies, the New Elk Coal Company, and other smaller users by individual contract.

**Interest Income** – Interest rates continue to be low and the amount of interest income for 2014 is projected to be comparable to 2013 interest income.

**North Lake Dam Rehabilitation Grant/Loan**

The North Lake Dam Rehabilitation project is nearing completion at the end of 2013. The Colorado Water Conservation Board (CWCB) grant in the amount of \$739,235 which represents one-half of the project's cost is expected to be fulfilled by the end of the year. We are not projecting any Grant revenue in the year 2014.

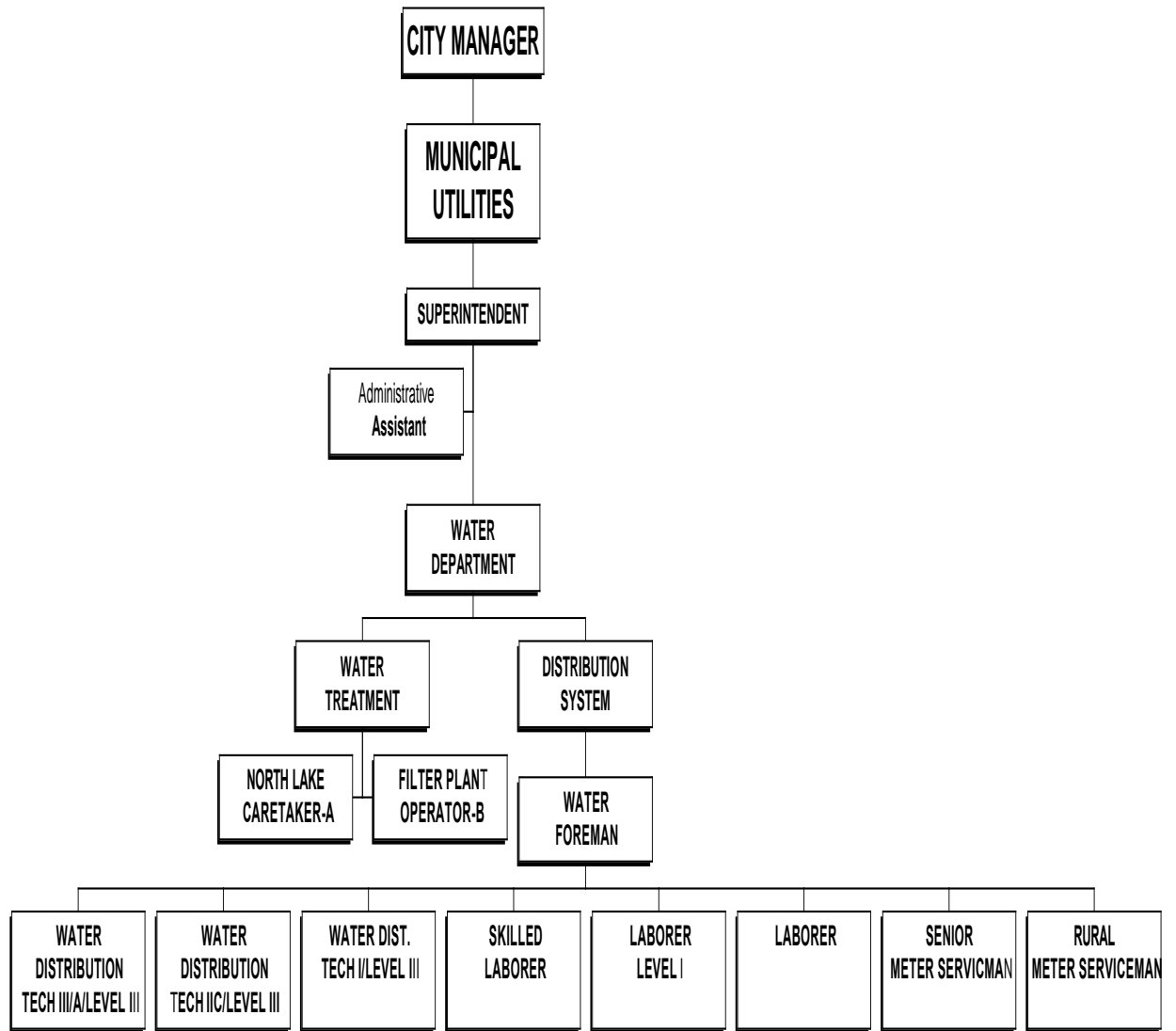
**REVENUE SUMMARY**

The total 2014 revenue budget is \$2.35 million which is \$303,000 less than 2013 projected revenue. This change is mainly because the North Lake Dam project is nearing completion and we will no longer be receiving Grant revenue as we did in 2013. 2014 projected revenues for Charges for Services also reflect a 10% increase compared to 2013 projected revenue. Water plant investment fees and tap fees are projected to be comparable to 2013 fees.

**EXPENDITURES SUMMARY**

The total 2014 expenditures budget is \$6 million which is \$1.7 million greater than 2013 projected expenditures. Department budgets reflect increased health insurance costs of approximately 24.5% as well as increased property and liability insurance costs of 20%. As expenditures exceed revenue in 2014, the City has projected a 5% decrease in wage expense and a 5% reduction in the City's portion of health insurance expense as well as reducing other expenditures in all departments. The single category most affecting the department will be the cost of Capital Outlay in the amount of \$3.667 million. Capital outlay for 2014 includes transmission line improvements, water treatment plant improvements, property acquisition for a new treatment plant, continuation of North Lake Dam improvements as well as the replacement of the bath house at the Monument Lake facilities.

# WATER DEPARTMENT



## WATER FUND

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE

	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
Operating Revenues				
Charges for Services	\$ 2,297,015	\$ 2,069,000	\$ 2,056,000	\$ 2,270,000
Other	62,087	55,000	10,000	20,000
Total Operating Revenues	2,359,102	2,124,000	2,066,000	2,290,000
Operating Expenses				
Operating Expenses	1,632,587	1,863,387	1,606,550	1,799,750
Depreciation	300,926	291,000	291,000	291,000
Bad Debts	12,456	24,000	14,000	15,000
Total Expenses	1,945,969	2,178,387	1,911,550	2,105,750
Operating Income (Loss)	413,133	(54,387)	154,450	184,250
Non-Operating Revenue (Expense)				
Grant Revenue	211,998	621,078	527,200	-
Interest Revenue	65,941	54,000	58,000	58,000
Interest Expense	(689)	-	-	-
Total Non-Operating Rev (Exp)	277,250	675,078	585,200	58,000
INCOME (LOSS) BEFORE OPERATING TRANSFERS	690,383	620,691	739,650	242,250
<u>OPERATING TRANSFERS IN (OUT)</u>				
Transfer Out General Fund	(215,376)	(258,200)	(258,300)	(258,300)
Transfers Out Sewer Fund	(150,000)	-	-	-
Total Other Sources and Uses	(365,376)	(258,200)	(258,300)	(258,300)
Change in Fund Balance	325,007	362,491	481,350	(16,050)
Fund Balance - January 1	19,008,838	18,914,703	19,333,845	19,815,195
Fund Balance - December 31	\$ 19,333,845	\$ 19,277,194	\$ 19,815,195	\$ 19,799,145



WATER FUND  
BUDGET REVENUE SUMMARY

<u>REVENUE SOURCE</u>	<u>2012 ACTUAL</u>	<u>2013 BUDGET</u>	<u>2013 PROJECTED</u>	<u>2014 BUDGET</u>
<u>Charges for Services</u>				
Commercial Urban	\$ 439,791	\$ 370,000	\$ 390,000	\$ 429,000
Commercial Rural	608,088	580,000	560,000	616,000
Residential Urban	870,158	730,000	770,000	847,000
Residential Rural	190,900	175,000	170,000	187,000
Meter Connect Fees	10,360	10,000	9,000	9,000
Interest - Utility	11,187	6,000	6,000	6,000
Penalties - Utility	10,632	24,000	9,000	9,000
Water Resale-Valdez Stn	45,450	62,500	30,000	55,000
Other Income	2,826	4,500	5,000	5,000
Water Leases	<u>107,623</u>	<u>107,000</u>	<u>107,000</u>	<u>107,000</u>
Total Charges for Services	2,297,015	2,069,000	2,056,000	2,270,000
<u>Other Revenue</u>				
PIF/Tap Fees/jobbing	<u>62,087</u>	<u>55,000</u>	<u>10,000</u>	<u>20,000</u>
Total Other Revenue	62,087	55,000	10,000	20,000
<u>Non-Operating Revenues</u>				
North Lake Grant	211,998	621,078	527,200	-
Interest Revenue	<u>65,941</u>	<u>54,000</u>	<u>58,000</u>	<u>58,000</u>
Total Revenue	<u>\$ 2,637,041</u>	<u>\$ 2,799,078</u>	<u>\$ 2,651,200</u>	<u>\$ 2,348,000</u>

WATER FUND  
BUDGET EXPENSE SUMMARY

#	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
<u>5300</u>	<u>GENERAL ADMINISTRATION</u>				
1001	Wages	\$ 558,625	\$ 563,995	\$ 548,000	\$ 540,000
1002	Overtime	36,225	32,000	32,000	30,000
1003	Vacation & Sick Pay Off	16,065	15,000	30,000	7,100
2001	Social Security & Medicare	45,098	46,890	46,800	44,300
2002	Health Insurance	98,026	130,746	144,000	174,000
2003	Life Insurance	816	1,000	1,000	1,000
2005	Retirement	18,501	18,330	18,300	17,300
2006	Workers' Comp	40,344	30,000	37,000	37,000
3106	Other Permit Fees	3,690	10,000	2,000	4,000
3301	Audit	3,846	5,500	5,500	5,500
3302	Legal Services	81,983	65,000	50,000	65,000
3303	Payroll Services	3,172	3,000	3,000	3,000
3401	Engineer Consulting	39,194	70,000	20,000	70,000
3402	Outside Contract Services	8,152	10,000	8,200	10,000
4306	Conservancy Dist	37,315	36,041	37,000	38,000
4313	Equipment Repair	1,051	2,500	500	2,500
4316	Ditch Assessment	28,929	20,000	25,000	25,000
4340	Vehicle Repr & Maint	329	2,500	800	1,500
4341	Vehicle Gas & Diesel	1,326	1,000	500	1,000
5001	Advertising & Publication	425	750	200	500
5021	Postage	5,789	5,200	4,500	4,500
5025	Insurance - Prop & liab	40,496	40,500	38,000	46,000
5029	Phone	12,335	11,000	10,800	6,000
5030	Training	1,720	5,000	4,000	5,000
5031	Travel	2,009	5,000	5,000	5,000
5032	Utilities	3,102	3,200	3,200	3,200
6010	Copier	649	600	600	600
6012	Dues & Subscriptions	444	450	1,000	1,000
6016	Janitor Supplies & Maintenance	2,430	2,350	2,300	2,300
6022	Office Supplies	800	1,500	1,000	1,000
6023	Other Operating Exp	1,509	2,600	2,200	2,200
6032	Small Equipment	1,148	1,440	500	1,200
6034	Software Upgrades	2,083	3,000	1,500	2,000
6035	Stationery & Forms	1,312	1,050	1,000	1,000
8101	Depreciation	300,926	291,000	291,000	291,000
8201	GF - Transfer Out - PILOT	60,984	103,800	103,800	103,800
8202	GF - Transfer Out - Service Reimb	128,460	128,460	128,500	128,500
8203	Transfer Out - Sewer	150,000	-	-	-
8203	Transfer Out - Sewer Capital Exp	-	-	-	-
8208	GF - Transfer Out - IT	25,932	25,940	26,000	26,000
8209	Transfer Out - Sewer (centrifuge)	-	-	-	-
8501	Bad Debts	12,456	24,000	14,000	15,000
	Total General Admin	<u>1,777,696</u>	<u>1,720,342</u>	<u>1,648,700</u>	<u>1,722,000</u>

WATER FUND  
BUDGET EXPENSE SUMMARY

#	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
<u>5310</u>	<u>TRANSMISSION STATION</u>				
4318	Main Regulating Station	546	10,000	10,000	10,000
4336	Tranmission Lines	2,544	30,000	30,000	30,000
4323	Other Operating-Valdez Stn	37,628	40,000	10,000	40,000
	Total Transmission Station	40,718	80,000	50,000	80,000
<u>5320</u>	<u>DISTRIBUTION</u>				
4302	Building Maintenance	5,071	5,000	2,500	4,000
4305	Communication & Radio	5,371	5,000	5,000	5,000
4309	Distribution Lines Exp	55,286	150,000	100,000	150,000
4321	Meter Repair & Maint	20,512	24,250	24,000	24,000
4323	Other Operating	2,839	3,100	3,000	3,000
4333	Storage Tanks	11,468	15,000	15,000	15,000
4340	Vehicle Repr & Maint	10,139	19,400	19,000	19,000
4341	Vehicle Gas & Diesel	34,928	28,000	30,000	30,000
5004	Clothing Allowance	1,800	1,950	2,000	2,000
5005	Drycleaning Shirts	2,842	2,600	2,100	2,100
5010	Fire Hydrants	13,769	60,000	20,000	20,000
5021	Postage/Shipping	4	500	100	100
5032	Pump Station Utilities	125,873	120,000	130,000	130,000
6016	Janitor Supplies & Maint	742	750	600	600
6027	Supplies - Pump Stat	19,419	25,500	1,000	25,000
6032	Small Equipment	-	1,440	-	1,000
	Total Distribution	310,063	462,490	354,300	430,800
<u>5330</u>	<u>MADRID CHLORINATION SYSTEM</u>				
4302	Building Maintenance	-	1,000	-	1,000
4317	Chlorine Equipment	-	2,500	-	-
4321	Meters	-	3,000	-	-
4323	Other Operating Exp	388	1,000	400	1,000
	Total Madrid Chlorination System	388	7,500	400	2,000
<u>5340</u>	<u>FILTRATION PLANT</u>				
4315	Household	2,981	5,000	3,500	1,000
4340	Vehicle Mntnce/Repr	-	-	-	500
4337	Treatment Plant	35,758	30,000	25,000	25,000
5004	Clothing Allowance	-	-	200	200
5032	Fuel/Heating	15,184	15,000	15,000	15,000
6005	Chemicals/Lab Sup	71,914	70,000	55,000	70,000
6032	Small Equipment	1,235	4,850	2,500	4,800
4701	Debt Service-Principal	25,857	-	-	-
4702	Debt Service- Interest	689	-	-	-
	Total Filtration Plant	153,618	124,850	101,200	116,500

WATER FUND  
BUDGET EXPENSE SUMMARY

#	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
<u>5350</u>	<u>NORTH LAKE</u>				
4308	Dam Repr & Maintenance	4,075	4,500	3,000	300
4311	Diversion Canal	-	12,280	-	-
4315	Household Maintenance/Repair	2,679	7,275	4,000	4,000
4340	Vehicle Maintenance/Repair	-	-	-	200
4327	Pipe Installation	-	2,000	-	-
5004	Clothing Allowance	-	-	150	150
5032	Utilities & Power	326	350	300	300
	Total North Lake	7,080	26,405	7,450	4,950
<u>5360</u>	<u>MONUMENT LAKE</u>				
4310	Distribution System	387	5,000	1,000	1,000
4337	Treatment Plant Mnt/Imprv	6,742	10,000	6,800	6,800
	Total Monument Lake	7,129	15,000	7,800	7,800
<u>5370</u>	<u>CAPITAL OUTLAY &amp; CONST</u>				
7201	Machinery & Equipment	4,382	64,500	64,500	-
7202	Other	39,264	12,000	80,500	710,000
7202	Monument Lake Park	-	209,500	20,100	363,300
7205	Water Rights/Land Acquisition	-	100,000	-	100,000
8002	Filter Treatment Plant	12,562	106,200	20,300	35,000
8004	North Lake Dam	447,640	1,219,614	1,500,000	348,800
8007	Water Treatment Plant	41,199	250,000	471,900	2,110,000
	Total Capital Outlay & Const	545,047	1,961,814	2,157,300	3,667,100
	TOTAL EXPENSES	<u>\$ 2,841,739</u>	<u>\$ 4,398,401</u>	<u>\$ 4,327,150</u>	<u>\$ 6,031,150</u>

WATER DEPARTMENT  
2014 CAPITAL OUTLAY SCHEDULE

	<u>2014 Budget</u>
<u>Transmission/Distribution System Improvements</u>	
Segundo Water Line Project	\$ 200,000
Santa Fe Trail Pump Station Improvements	<u>500,000</u>
Total Transmission/Distribution System Improvements	<u>700,000</u>
<u>Monument Lake Treatment Plant</u>	
Pipe/Pump/Motor Replacements	7,500
Water Meter Equipment	<u>1,000</u>
Total Monument Lake Treatment Plant	<u>8,500</u>
<u>Monument Lake Wastewater Treatment Plant</u>	
Plant Improvements: Chemical Feeders, etc.	15,000
Pipe/Pump/Motor Replacements	7,500
Chemical Feeder	<u>4,000</u>
Total Monument Lake Wastewater Treatment Plant	<u>26,500</u>
<u>Monument Lake Park Area Improvements:</u>	
Bathhouse Construction/RV Dump Station Upgrade	357,000
Building Improvements - Roof	5,000
Roadway Improvements (South Campground)	<u>1,300</u>
Total Monument Lake Park Area Improvements	<u>363,300</u>
<u>Trinidad Water Treatment Plant Improvements</u>	
Valve Replacement/Chlorine System	1,840,000
Pipe/Pump/Motor Replacements	15,000
Sedimentation Basins Repair	<u>5,000</u>
Total Water Treatment Plant Improvements	<u>1,860,000</u>
<u>North Lake Dam/Water Shed/Improvements</u>	
Replace Existing Outlet Valve	15,000
Half Pipe Replacement	114,800
Video Inspection of Inlet Conduit	10,000
North Fork to North Lake Aqueduct	<u>209,000</u>
Total North Lake Dam/Water Shed/Improvements	<u>348,800</u>
<u>Water Rights Acquisition Improvements</u>	
Purchase, Transfer & Adjudication	<u>100,000</u>
Total Water Rights Acquisition Improvements	<u>100,000</u>
Water Treatment Plant (New)	<u>250,000</u>
Accounting Software	<u>10,000</u>
Total Capital Outlay	<u><u>\$ 3,667,100</u></u>

**WATER DEPARTMENT  
2014 WAGE SCHEDULE**

<b>DEPARTMENT</b>	<b>2013 HOURLY</b>	<b>2013 ANNUAL</b>	<b>2014 HOURLY</b>	<b>2014 ANNUAL</b>
<b><u>ADMINISTRATION</u></b>				
Superintendent 1/3 (4.17)	\$ -	\$ 23,880	\$ -	\$ 24,000
Admin. Assistant 1/3 (.36)	20.87	14,470	20.91	14,500
Total Administration	20.87	38,350	20.91	38,500
<b><u>WATER TREATMENT (4.17)</u></b>				
B' Filter Plant Operator	17.43	36,254	17.47	36,300
Snr. Water Treatement Oper 'A'	23.11	48,069	23.15	48,200
Total Water Treatment	40.54	84,323	40.62	84,500
<b><u>DISTRIBUTION SYSTEM (4.17)</u></b>				
Foreman/Level III	26.56	55,245	26.60	55,300
Water Dist. Tech. III/A/Level III	22.57	46,946	22.61	47,000
Water Dist. Tech. II/C/Level III	21.38	44,470	21.42	44,600
Water Dist. Tech. I/Level III	20.47	42,578	20.51	42,700
Sr. Meter Serviceman/Level II	19.17	39,874	19.21	40,000
Rural Meter Serviceman/Level II	18.71	38,917	18.75	39,000
Skilled Laborer/Level II	16.41	34,133	16.45	34,200
Skilled Laborer	17.16	35,693	17.20	35,800
Laborer/Level I	15.83	32,926	15.87	33,000
Laborer	14.91	31,013	14.99	31,200
Laborer	15.11	31,429	15.15	31,500
Total Distribution Center	208.28	433,222	208.76	434,300
Certification Adjustment	-	-	-	2,500
Pager Pay	-	8,100	-	8,100
Total Certification/Pager	-	8,100	-	10,600
Total Base Wage/Salary	269.69	563,995	270.29	567,900
2014 Wage Reduction	-	-	-	(27,900)
Total Wage/Salary	\$ 269.69	\$ 563,995	\$ 270.29	\$ 540,000

## **2014 GAS FUND BUDGET MESSAGE**

The City's natural gas system provides for the distribution of natural gas for residential and commercial customers throughout the City. Additionally, natural gas is also provided to the Department of Corrections and a large number of rural residential and commercial customers. The City's natural gas supply is currently acquired by contract from the National Public Gas Agency (NPGA). Purchased gas is then resold to the City's customers. The current term of the contract extends from April 1, 2009 ending on March 31, 2015. Operations of the City's natural gas distribution system are governed by rules and regulations established by the Federal Department of Transportation.

The following describes the categories of revenues and expenditures for the operations of the City's gas department for year 2014.

### **2014 GAS FUND INCOME PROJECTION**

Revenues derived by the City's gas fund are realized from the following categories.

#### **I. OPERATING REVENUES**

**Charges for Service** - The City derives revenues for the Gas Fund through the sale of natural gas to residential and commercial customers in accordance with rate structures set by City ordinance and the recently amended gas tariff. The tariff identifies three different categories for the monthly gas consumption charges including a basic metering and billing charge, a delivery (distribution) charge and the Gas Service Charge which is a pass-through of actual gas costs under the recently adopted tariff rate of \$0.3158 per CCF (100 cubic feet) of natural gas consumed. These charges represent the majority of revenues in the City's Natural Gas Fund. The operating revenues for 2014 are expected to be approximately the same as those in 2013 based upon anticipated gas sales for residential and commercial customers.

#### **II. OTHER REVENUES**

**Plant Investment/Tapping Fees** - These revenues are derived from the assessment of plant investment fees and tapping fees associated with new service lines and new housing starts. However, it is anticipated that new housing starts will remain low due to the down turn in the economy, thus revenue change from this source.

**Service Charges** - The operating revenues for 2014 are projected to be approximately the same as year 2013. The revenue is derived from work efforts such as gas service and main line extensions and other improvements to the gas distribution system. The gas tariff identifies a set amount charged to the customer for operation and maintenance expenses under the heading of "delivery charge".

#### **III MISCELLANEOUS REVENUES**

**Interest Income** – Interest rates continue to be low and the amount of interest income for 2014 is projected to be comparable to 2013 interest income.

## **REVENUE SUMMARY**

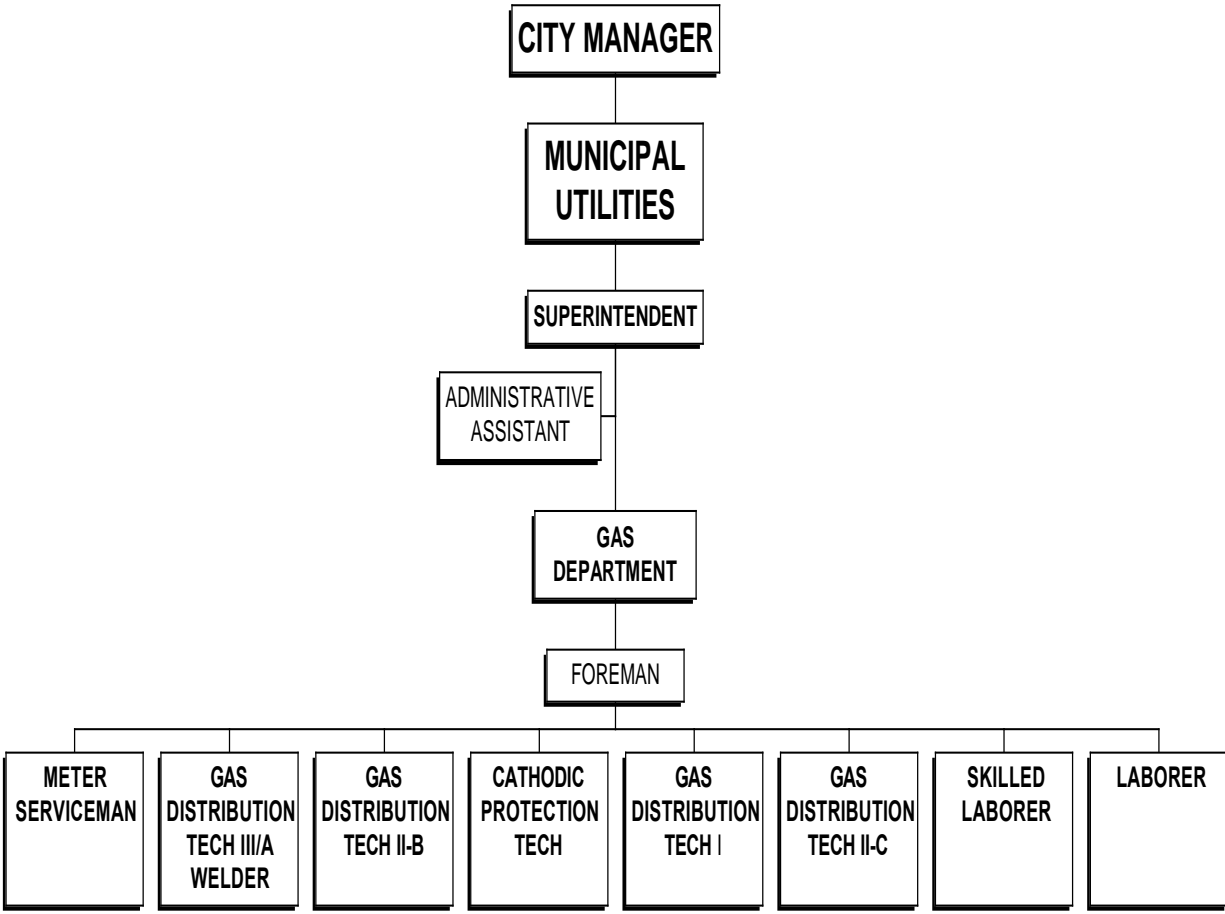
The total 2014 revenue budget is \$4.1 million which is comparable to 2013 projected revenue. Revenues for the Gas department are predicated upon actual consumption of gas throughout the coming year. A reduction in the gas tariff charges was realized and adopted by City Council in November 2013. The difference between the actual gas supply charged to the customer and the actual cost of gas (deferred gas expense) is monitored on a monthly basis and is a factor in the tariff charges.

## **EXPENDITURE SUMMARY**

2014 Gas Fund expenditures are projected to be \$3.98 million which is approximately \$48,000 greater than 2013 projected expenditures. The single category most affecting the department is the anticipated cost of natural gas purchases from the City's contract supplier, NPGA. Department budgets reflect increased health insurance costs of approximately 24.5% as well as increased property and liability insurance costs of 20%. As expenditures were expected to exceed revenue in 2014, the City projected a 5% decrease in wage expense and a 5% reduction in the City's portion of health insurance expense as well as reducing other expenditures in all departments. 2014 Capital Outlay is projected to be \$82,500.



# GAS DEPARTMENT



## GAS FUND

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE

	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
Operating Revenues				
Charges for Services	\$ 4,581,290	\$ 4,717,000	\$ 4,096,000	\$ 4,096,000
Other	<u>23,241</u>	<u>16,600</u>	<u>10,000</u>	<u>11,000</u>
Total Operating Revenues	<u>4,604,531</u>	<u>4,733,600</u>	<u>4,106,000</u>	<u>4,107,000</u>
Operating Expenses				
Operating Expenses	3,582,387	4,173,396	3,296,600	3,346,300
Depreciation	52,143	52,000	52,000	52,000
Bad Debts	<u>38,555</u>	<u>40,000</u>	<u>25,000</u>	<u>25,000</u>
Total Expenses	<u>3,673,085</u>	<u>4,265,396</u>	<u>3,373,600</u>	<u>3,423,300</u>
Operating Income (Loss)	<u>931,446</u>	<u>468,204</u>	<u>732,400</u>	<u>683,700</u>
Non-Operating Revenue (Expense)				
Interest Revenue	<u>13,817</u>	<u>11,000</u>	<u>5,200</u>	<u>5,200</u>
Total Non-Operating Rev (Exp)	<u>13,817</u>	<u>11,000</u>	<u>5,200</u>	<u>5,200</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>945,263</u>	<u>479,204</u>	<u>737,600</u>	<u>688,900</u>
<u>OPERATING TRANSFERS IN (OUT)</u>				
Transfer Out General Fund	(371,424)	(371,434)	(476,800)	(476,800)
Transfers Out Sewer Fund	<u>(150,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Sources and Uses	<u>(521,424)</u>	<u>(371,434)</u>	<u>(476,800)</u>	<u>(476,800)</u>
Change in Fund Balance	423,839	107,770	260,800	212,100
Fund Balance - January 1	<u>3,241,531</u>	<u>3,318,850</u>	<u>3,665,370</u>	<u>3,926,170</u>
Fund Balance - December 31	<u>\$ 3,665,370</u>	<u>\$ 3,426,620</u>	<u>\$ 3,926,170</u>	<u>\$ 4,138,270</u>

GAS FUND  
BUDGET REVENUE SUMMARY

REVENUE SOURCE	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
<u>Charges for Services</u>				
Commercial Sales	\$ 1,843,474	\$ 1,870,000	\$ 1,646,000	\$ 1,646,000
Residential Sales	2,691,847	2,800,000	2,403,000	2,403,000
Meter Connect Fees	14,875	14,000	12,000	12,000
Penalties	31,094	33,000	35,000	35,000
Total Charges for Services	4,581,290	4,717,000	4,096,000	4,096,000
<u>Non-Operating Revenues</u>				
Miscellaneous Jobbing	12,183	14,000	3,000	4,000
Miscellaneous	11,058	2,600	7,000	7,000
Total Other Revenues	23,241	16,600	10,000	11,000
<u>MISCELLANEOUS REVENUE</u>				
Interest Income	13,817	11,000	5,200	5,200
Total Revenue	<u>\$ 4,618,348</u>	<u>\$ 4,744,600</u>	<u>\$ 4,111,200</u>	<u>\$ 4,112,200</u>

GAS FUND  
BUDGET EXPENSE SUMMARY

		2012	2013	2013	2014
	DESCRIPTION	ACTUAL	BUDGET	PROJECTED	BUDGET
5400	<u>GENERAL ADMINISTRATION</u>				
1001	Wages	\$ 431,900	\$ 433,163	\$ 415,000	\$ 413,000
1002	Overtime	1,214	1,000	700	1,000
1003	Vacation & Sick Pay Off	15,556	14,000	14,000	10,100
2001	Social Security & Medicare	33,490	34,388	33,000	32,600
2002	Health Insurance	57,027	77,881	88,000	109,000
2003	Life Insurance	744	792	900	900
2005	Retirement	13,499	13,445	12,900	12,700
2006	Worker's Comp	16,356	17,000	18,000	18,000
3301	Audit	5,611	6,000	8,000	8,000
3303	Payroll Service	3,172	3,000	3,000	3,000
3402	Outside Contract Services	8,153	8,200	14,000	10,000
4313	Equipment Repair	250	1,000	400	1,000
4323	Other Operating Exp	38	500	-	500
4340	Vehicle Repair & Maintenance	-	1,000	200	1,000
4341	Gasoline & Diesel	-	1,000	200	1,000
5001	Legal Publications	325	350	300	300
5021	Postage & Shipping	4,925	3,400	3,500	3,400
5025	Insurance - Prop & Liab	14,140	14,000	13,000	15,700
5029	Phone	3,126	2,988	2,900	2,900
5030	Training	1,346	1,500	5,500	2,500
5031	Travel & Mileage	1,176	1,500	500	1,500
5032	Utilities	10,730	12,000	13,000	13,000
6010	Photo Copier	649	600	500	500
6012	Dues & Subscriptions	-	250	600	600
6016	Janitorial Supplies	2,464	2,420	2,300	2,300
6022	Supplies & Materials	413	600	600	600
6023	Other Operating Exp	1,080	1,500	1,000	1,000
6032	Small Equipment	-	3,000	-	1,000
6034	Software Upgrades/Support	2,083	2,620	700	2,000
6035	Stationery & Forms	1,312	1,050	1,200	1,000
8101	Depreciation	52,143	52,000	52,000	52,000
8201	GF - Transfer Out - PILOT	132,024	132,024	237,400	237,400
8202	GF - Transfer Out - Service Reimb	226,440	226,440	226,400	226,400
8203	Sewer - Transfer Out	150,000	-	-	-
8208	GF - Transfer Out - IT	12,960	12,970	13,000	13,000
8501	Bad Debts	38,555	40,000	25,000	25,000
8502	Cash Over (Short)	311	-	500	500
	Total General Administration	<u>1,243,212</u>	<u>1,123,581</u>	<u>1,208,200</u>	<u>1,224,400</u>

GAS FUND  
BUDGET EXPENSE SUMMARY

		2012	2013	2013	2014
	DESCRIPTION	ACTUAL	BUDGET	PROJECTED	BUDGET
<u>5410</u>	<u>REGULATING STATIONS</u>				
4318	Main Regulating Station(CIG)	-	8,000	3,000	3,000
4323	Other Operating Exp	-	9,500	1,500	1,500
	Total Regulating Stations	-	17,500	4,500	4,500
<u>5420</u>	<u>DISTRIBUTION MAINS</u>				
4302	Building Maintenance	2,882	6,000	1,500	3,000
4303	Cathodic Protection	-	5,000	300	2,000
4305	Communication & Radio	909	3,600	700	3,000
4309	Distribution Mains	33,120	37,500	22,000	35,000
4321	Meters	13,287	24,000	12,000	20,000
4323	Other Operating Exp	1,016	3,000	3,000	3,000
4327	Pipe installation	-	3,000	-	2,000
4328	Regulating Stations	-	3,000	-	3,000
4340	Vehicle Repr & Maint	7,269	4,500	7,000	7,000
4341	Vehicle Gas & Diesel	17,761	16,000	14,500	16,000
5004	Clothing Allowance	1,200	1,350	1,400	1,400
5005	Drycleaning	1,550	1,250	1,100	1,100
5023	Propane Plant	338	1,440	700	700
5030	OQ Certification/DIMP	-	-	-	500
6016	Janitor Supplies & Maint	360	70	500	500
6032	Small Equipment	-	6,039	3,000	3,000
	Total Distributions Mains	79,692	115,749	67,700	101,200
<u>5430</u>	<u>GAS PURCHASES</u>				
5013	Purchases	2,261,061	2,880,000	2,570,000	2,570,000
	Gas Purchases - Deferred	610,544	500,000	-	-
	Total Gas Purchases	2,871,605	3,380,000	2,570,000	2,570,000
<u>5440</u>	<u>CAPITAL OUTLAY &amp; CONS'T</u>				
7201	Machinery & Equipment	-	34,500	-	-
7202	Other	2,978	111,900	60,000	82,500
8009	Gas Shop Improvements	-	24,000	24,000	-
	Total Capital Outlay & Cons't	2,978	170,400	84,000	82,500
	Total Expenses	\$ 4,197,487	\$ 4,807,230	\$ 3,934,400	\$ 3,982,600

GAS FUND  
2014 CAPITAL OUTLAY SCHEDULE

	<u>2014 Budget</u>
<u>Other Capital Outlay</u>	
Remote Read Gas Meters (500 meters @ \$75 each	\$ 37,500
Regulator Station Building	15,000
Gas Distribution System Mapping	20,000
Accounting Software	<u>10,000</u>
Total Other Capital Outlay	<u>82,500</u>
TOTAL 2014 CAPITAL OUTLAY	<u>\$ 82,500</u>

**GAS**  
**2014 WAGE SCHEDULE**

<u>DEPARTMENT</u>	<u>2013 HOURLY</u>	<u>2013 ANNUAL</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>
<u>ADMINISTRATION</u>				
Superintendent 1/3 (4.45)	\$ -	\$ 23,880	\$ -	\$ 24,000
Admin. Assistant 1/3 (.36)	<u>20.87</u>	<u>14,470</u>	<u>20.91</u>	<u>14,500</u>
Total Administration	<u>20.87</u>	<u>38,350</u>	<u>20.91</u>	<u>38,500</u>
<u>DISTRIBUTION SYSTEM (4.45)</u>				
Foreman	26.46	55,037	26.50	55,100
Gas Dist. Tech. III/A/Welder	20.48	42,598	20.84	43,300
Meter Serviceman	22.00	45,760	22.04	45,800
Cathodic Protection Tech.	21.62	44,970	21.66	45,100
Gas Dist Tech II	20.60	42,848	20.64	42,900
Gas Dist Tech II	21.20	44,096	21.24	44,200
Gas Dist Tech I	19.65	40,872	19.69	41,000
Skilled Laborer	17.09	35,547	17.13	35,600
Laborer	16.82	34,986	16.86	35,100
Laborer	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Distribution System	<u>185.92</u>	<u>386,714</u>	<u>186.60</u>	<u>388,100</u>
Pager Pay	<u>-</u>	<u>8,100</u>	<u>-</u>	<u>8,100</u>
Total Base Wage/Salary	206.79	433,163	207.51	434,700
2014 Wage Reduction	<u>-</u>	<u>-</u>	<u>-</u>	<u>(21,700)</u>
Total Wage/Salary	<u>\$ 206.79</u>	<u>\$ 433,163</u>	<u>\$ 207.51</u>	<u>\$ 413,000</u>

## **2014 SEWER FUND BUDGET MESSAGE**

The Sewer Fund provides for the daily operations of the City's wastewater system including the waste water collection system and the wastewater treatment plant facilities. Operations of the sewer system are governed by the rules and regulations of the Colorado Department of Public Health and Environment. The following describes the categories of revenues and expenditures for the operations of the City's sewer department for year 2014.

### **2014 SEWER FUND INCOME PROJECTION**

Revenues derived by the City's sewer fund are realized from the following categories:

#### **I. OPERATING REVENUES**

**Charges for Service** - The City assesses a monthly charge to each residential and commercial sewer customer based upon a rate schedule established by City ordinance. The monthly charges are based upon the metered volume of water consumption by the customer. This comprises the majority of revenues for the Sewer Fund. The rates were last modified by ordinance in 1998 to accommodate payment of principle and interest charges for the expansion of the wastewater treatment plant. 2014 revenues are based upon a 10% rate increase in the service charge structure. It is anticipated that a rate increase will have to be considered to fund 2014 budgeted operational and maintenance expenditures and continuing loan repayment obligations.

#### **II. OTHER REVENUES**

**Plant Investment/Tapping Fees** - These revenues are derived from the assessment of plant investment fees and tapping fees associated with new service lines. It is anticipated that there will be a lesser number of new housing starts in 2014 due to the down turn in the economy there have been fewer housing starts which is reflected in the diminished revenue from PIF/Tapping fees. A Plant Investment Fee increase may have to be considered to help meet continuing loan repayment obligations and operational and maintenance expenditures.

**Jobbing/Miscellaneous** - These revenues are derived from specific work efforts such as sewer collector line extensions and other improvements to the sewer collection system. This category of revenues is projected to be comparable to the 2013 projected revenue.

**Transfers in** - The Sewer Fund has been highly dependent upon transfers of funds into the Sewer Fund from the Water Fund and the Gas Fund. Transfers into the Sewer Fund from other funds are not projected in the 2014 budget.

### **REVENUE SUMMARY**

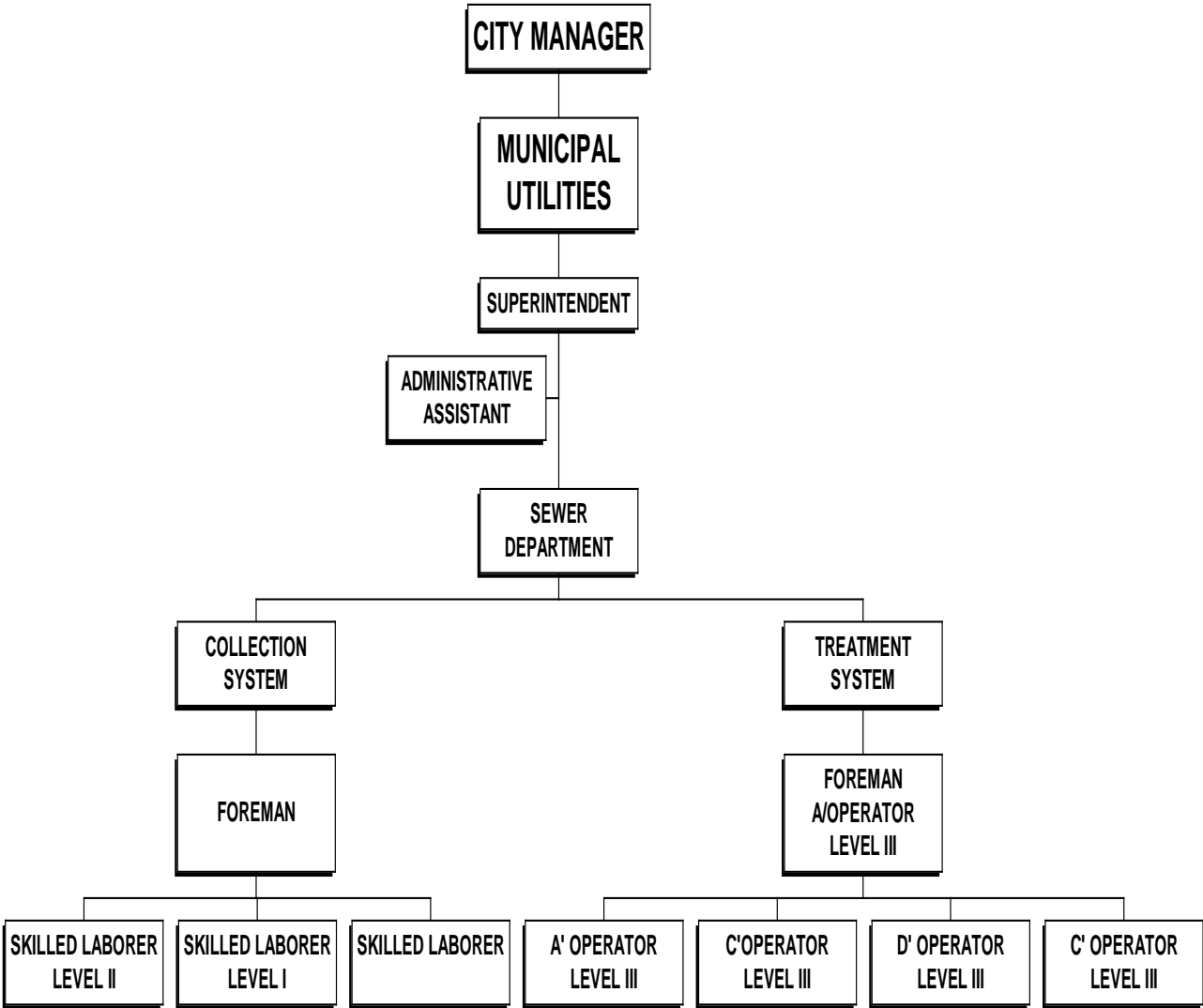
The total 2014 revenue budget is \$1.4 million which is \$125,000 greater than 2013 projected revenue. This increase in revenue is based mainly on a 10% rate increase in Charges for Service. Monthly sewer service charges are not adequate to sustain the twenty-year loan payment and the high cost of the Wastewater Treatment Facility. Funds from other utility departments are no longer being transferred into the Sewer Fund.



## **EXPENDITURES SUMMARY**

Although expenditures in the Sewer Department were kept to a minimum in 2013, wages, energy costs and debt service continue to be the greatest expenditures and will remain so in 2014. The 2014 budget reflects increased health insurance costs of 24.5% as well as increased property & liability insurance costs of 20%. As expenditures exceed revenue in 2014, the City has projected a 5% decrease in wage expense and a 5% reduction in the City's portion of health insurance expense as well as reducing other expenditures in all departments. A twenty-year loan in the amount of \$6,019,307 was acquired from the CRWDPA in 1999. These funds were utilized to accomplish a major treatment plant renovation and a south side collection pipeline system. Six (6) years remain on the loan repayment obligation with a remaining balance due of approximately \$2.5 million. The total 2014 expenditures budget is \$1.97 million which is \$75,000 greater than 2013 projected expenditures. 2014 Debt Service is projected to be \$496,000. 2014 Capital Outlay is projected to be \$75,700.

# SEWER DEPARTMENT



## SEWER FUND

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE

	2012 <u>ACTUAL</u>	2013 <u>BUDGET</u>	2013 <u>PROJECTED</u>	2014 <u>BUDGET</u>
Operating Revenues				
Charges for Services	\$ 1,314,872	\$ 1,319,225	\$ 1,265,800	\$ 1,391,000
Other	<u>47,120</u>	<u>48,000</u>	<u>15,000</u>	<u>15,000</u>
Total Operating Revenues	<u>1,361,992</u>	<u>1,367,225</u>	<u>1,280,800</u>	<u>1,406,000</u>
Operating Expenses				
Operating Expenses	1,139,966	1,527,725	1,474,111	1,520,611
Depreciation	250,031	208,000	208,000	208,000
Amortization	-	3,545	3,500	3,500
Bad Debts	<u>10,984</u>	<u>8,000</u>	<u>11,500</u>	<u>11,500</u>
Total Expenses	<u>1,400,981</u>	<u>1,747,270</u>	<u>1,697,111</u>	<u>1,743,611</u>
Operating Income (Loss)	<u>(38,990)</u>	<u>(380,045)</u>	<u>(416,311)</u>	<u>(337,611)</u>
Non-Operating Revenue (Expense)				
Interest Revenue	5,920	5,800	4,000	4,000
Interest Expense	<u>(122,774)</u>	<u>(116,548)</u>	<u>(116,548)</u>	<u>(116,548)</u>
Total Non-Operating Rev (Exp)	<u>(116,854)</u>	<u>(110,748)</u>	<u>(112,548)</u>	<u>(112,548)</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(155,844)</u>	<u>(490,793)</u>	<u>(528,859)</u>	<u>(450,159)</u>
<u>OPERATING TRANSFERS IN (OUT)</u>				
Transfer In Water Fund	150,000	-	-	-
Transfer In Gas Fund	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Sources and Uses	<u>300,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Fund Balance	144,156	(490,793)	(528,859)	(450,159)
Fund Balance - January 1	<u>4,544,488</u>	<u>4,532,845</u>	<u>4,688,644</u>	<u>4,159,785</u>
Fund Balance - December 31	<u>\$ 4,688,644</u>	<u>\$ 4,042,052</u>	<u>\$ 4,159,785</u>	<u>\$ 3,709,626</u>

SEWER FUND  
BUDGET REVENUE SUMMARY

REVENUE SOURCE	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
<u>Charges for Services</u>				
Commercial Service	\$ 364,107	\$ 356,200	\$ 332,000	\$ 365,000
Residential Service	942,232	953,525	924,000	1,016,000
Penalties	8,533	9,500	9,800	10,000
Charges for Services	1,314,872	1,319,225	1,265,800	1,391,000
<u>Other Revenue</u>				
Jobbing/Tap Fees	42,629	45,000	12,000	12,000
Miscellaneous Income	4,491	3,000	3,000	3,000
Total Other Revenue	47,120	48,000	15,000	15,000
<u>Non-Operating Revenue</u>				
Interest Revenue	5,920	5,800	4,000	4,000
<u>OTHER SOURCES AND USES OF FUNDS</u>				
Transfer-in Water Fund	150,000	-	-	-
Transfer-in Gas Fund	150,000	-	-	-
Total Other Sources and Uses of Funds	300,000	-	-	-
Total Revenue	\$ 1,667,912	\$ 1,373,025	\$ 1,284,800	\$ 1,410,000

SEWER FUND  
BUDGET EXPENSE SUMMARY

		2012	2013	2013	2014
	DESCRIPTION	ACTUAL	BUDGET	PROJECTED	BUDGET
<u>5500</u>	<u>GENERAL ADMINISTRATION</u>				
1001	Wages	\$ 431,250	\$ 458,128	\$ 399,000	\$ 417,000
1002	Overtime/Comp	13,189	13,000	15,000	12,000
1003	Vacation & Sick Pay Off	27,427	20,000	30,000	8,700
1004	Holiday Comp	16,370	16,370	16,400	16,400
2001	Social Security & Medicare	36,949	38,824	35,200	34,700
2002	Health Insurance	60,106	78,295	74,000	91,000
2003	Life Insurance	648	654	700	700
2005	Retirement	14,631	15,225	13,800	13,600
2006	Worker's Comp	24,768	24,768	25,000	25,000
3106	Other Permit Fees	7,145	7,100	20,000	7,200
3301	Audit	2,096	2,100	3,100	3,100
3303	Payroll Services	2,170	2,000	2,000	2,000
3402	Outside Contract Services	6,812	6,800	4,900	5,100
4305	Communications & Radio	-	1,500	-	1,000
5001	Advertising & Publications	190	200	200	200
5021	Postage & Shipping	2,685	2,400	2,500	2,500
5025	Insurance - Prop & Liab	15,104	15,000	14,100	17,100
5029	Telephone	4,487	4,400	4,400	4,500
5030	Training & Certification	1,419	2,100	1,800	2,100
5031	Travel & Mileage	2,490	2,500	1,000	2,100
6010	Photo Copier	195	250	200	200
6012	Dues & Subscriptions	225	225	-	200
6022	Office Supplies	174	300	300	300
6023	Other Operating Exp	1,033	400	500	400
6035	Stationery & Forms	1,312	1,200	1,000	1,200
8101	Depreciation	250,031	208,000	208,000	208,000
8102	Amortization Expense	3,545	3,545	3,500	3,500
8501	Bad Debts	10,984	8,000	11,500	11,500
9901	Capital Reserve - (Centrifuge)	-	50,000	50,000	50,000
	Total General Administration	<u>937,434</u>	<u>983,284</u>	<u>938,100</u>	<u>941,300</u>

SEWER FUND  
BUDGET EXPENSE SUMMARY

		2012	2013	2013	2014
	DESCRIPTION	ACTUAL	BUDGET	PROJECTED	BUDGET
<u>5510</u>	<u>SEWAGE TREATMENT</u>				
4302	Building Maintenance	25,753	25,000	25,000	20,000
4323	Other Operating Exp	2,440	2,500	5,000	2,500
4340	Vehicle Repair & Maintenance	11,959	12,600	11,000	10,000
4341	Vehicle Gas & Diesel	18,189	15,000	12,000	12,000
5004	Clothing Allowance	1,350	1,350	1,400	1,400
5005	Drycleaning	3,379	3,000	2,500	2,500
5032	Utilities	328,453	334,000	330,000	330,000
6005	Chemical & Lab Supplies	9,494	5,300	10,000	10,000
6008	Compressor Eq Supplies	2,540	2,000	100	2,000
6016	Janitor Supplies & Maint	846	1,000	1,000	1,000
	Total Sewage Treatment	404,403	401,750	398,000	391,400
<u>5520</u>	<u>SEWAGE COLLECTION</u>				
4304	Collection System	25,362	35,000	30,000	30,000
4319	Manhole Replacement/Repair	2,371	2,500	2,800	2,500
4322	Monument Lake	4,330	5,000	500	5,000
4332	Lift Station Operation	30,626	33,000	23,000	31,000
	Total Sewage Collection	62,689	75,500	56,300	68,500
<u>5530</u>	<u>CAPITAL OUTLAY &amp; CONS'T</u>				
7201	Machinery & Equipment	-	-	3,500	57,700
7202	Other	-	77,925	6,000	18,000
	Total Capital Outlay & Cons't	-	77,925	9,500	75,700
<u>5540</u>	<u>DEBT SERVICE</u>				
4701	Loan Principal	363,188	379,211	379,211	379,211
4702	Loan Interest	122,774	116,548	116,548	116,548
	Total Debt Service	485,962	495,759	495,759	495,759
	Total Expenses	\$ 1,890,489	\$ 2,034,218	\$ 1,897,659	\$ 1,972,659

SEWER FUND  
2014 CAPITAL OUTLAY SCHEDULE

	<u>2014 Budget</u>
<u>Machinery and Equipment</u>	
Ice Maker	\$ 1,700
Upgrade TV Camera Equipment (Collections)	40,000
D.O. Probes	10,000
Purchase Jet Vac Nozzle (Collections)	<u>6,000</u>
Total Machinery and Equipment	<u>57,700</u>
<u>Other Capital Outlay</u>	
Roof Replacement (Blower Building)	8,000
Accounting Software	<u>10,000</u>
Total Other Capital Outlay	<u>18,000</u>
Total Capital Outlay	<u>\$ 75,700</u>

**SEWER DEPARTMENT  
2014 WAGE SCHEDULE**

<u>DEPARTMENT</u>	<u>2013 HOURLY</u>	<u>2013 ANNUAL</u>	<u>2014 HOURLY</u>	<u>2014 ANNUAL</u>
<u>ADMINISTRATION</u>				
Superintendent 1/3 (4.06)	\$ -	\$ 23,880	\$ -	\$ 24,000
Admin. Assistant 1/3 (.36)	20.87	14,470	20.91	14,500
Total Administration	20.87	38,350	20.91	38,500
<u>COLLECTION SYSTEM (4.06)</u>				
Foreman/ Level IV	23.99	49,899	24.03	50,000
Skilled Laborer W/Level II	16.93	35,214	16.97	35,300
Skilled Laborer Level I	17.94	37,315	14.91	31,000
Skilled Laborer	16.42	34,154	17.29	36,000
Temporary Laborer	14.87	15,465	-	-
Total Collection System	90.15	172,047	73.20	152,300
<u>TREATMENT SYSTEM (4.06)</u>				
Foreman/'A'/Level III	27.22	56,618	27.26	56,700
A' Operator/Level III	22.42	46,634	22.46	46,700
C' Operator/Level III	20.55	42,744	20.59	42,800
C' Operator /Level III	20.63	42,910	20.67	43,000
D' Operator /Level III	20.51	42,661	20.55	42,700
Total Treatment System	111.33	231,566	111.53	231,900
Pager Pay	-	8,262	-	8,300
Certification Adjustment	-	2,500	-	2,500
Shift Differential	-	5,402	-	5,400
Total Pager/Cert/Shift	-	16,164	-	16,200
Total Base Wage/Salary	222.35	458,128	205.64	438,900
2014 Wage Reduction	-	-	-	(21,900)
Total Wage/Salary	\$ 222.35	\$ 458,128	\$ 205.64	\$ 417,000



## **2014 CAPITAL PROJECTS FUND BUDGET MESSAGE**

### **CAPITAL PROJECTS FUND**

This fund results from voter authorization of a 1% City sales tax for capital outlay projects. This 1% sales tax will end at the end of year 2014 and will need to be approved by the voters in order extend this 1% sales tax past 2014. Revenue in the Capital Projects Fund can only be expended on capital outlay projects and cannot be used for any General Fund purpose.

### **REVENUE**

At the present rate of retail sales, this 1% sales tax yields approximately \$1.2 million in sales tax revenue. Various capital improvement projects are planned for 2014 and the City is leveraging this 1% sales tax revenue to match funds from other State entities for capital improvement projects. We are projecting the City will be receiving Grant revenue in excess of \$3 million in 2014 only because we are able to leverage the 1% sales tax revenue approved by the voters. The total 2014 revenue budget is \$4.3 million which is \$3.1 million more than the 2013 projected revenue.

### **EXPENDITURES**

Expenditures from the Capital Projects Fund result from authorized capital improvement projects as determined by City Council during the budget process. The 2014 budget projects \$3.7 million to be expended on Street Improvements, \$538,000 on Land Acquisition, \$878,000 on Municipal Buildings, \$285,000 on Parks & Recreation improvements and \$1.17 million on miscellaneous projects. The total 2014 expenditures budget is \$6.59 million which is \$5.79 million more than 2013 projected expenditures.

## CAPITAL PROJECTS FUND

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE

	2012 <u>ACTUAL</u>	2013 <u>BUDGET</u>	2013 <u>PROJECTED</u>	2014 <u>BUDGET</u>
Revenues				
Sales Tax Receipts	\$ 1,212,075	\$ 1,291,527	\$ 1,114,000	\$ 1,200,000
Grant Revenue	69,640	1,084,897	75,800	3,074,900
Other Contributions	500	3,500	-	-
Interest Income	<u>9,221</u>	<u>5,000</u>	<u>7,500</u>	<u>7,500</u>
Total Revenues	<u>1,291,436</u>	<u>2,384,924</u>	<u>1,197,300</u>	<u>4,282,400</u>
Expenditures				
Capital Projects	<u>1,334,154</u>	<u>4,253,819</u>	<u>804,500</u>	<u>6,591,900</u>
Operating Income (Loss)	<u>(42,718)</u>	<u>(1,868,895)</u>	<u>392,800</u>	<u>(2,309,500)</u>
Change in Fund Balance	(42,718)	(1,868,895)	392,800	(2,309,500)
Fund Balance - January 1	<u>2,108,587</u>	<u>4,532,845</u>	<u>2,065,869</u>	<u>2,458,669</u>
Fund Balance - December 31	<u>\$ 2,065,869</u>	<u>\$ 2,663,950</u>	<u>\$ 2,458,669</u>	<u>\$ 149,169</u>

CAPITAL PROJECTS FUND  
BUDGET REVENUE **SUMMARY**

<u>REVENUE SOURCE</u>	<u>2012 ACTUAL</u>	<u>2013 BUDGET</u>	<u>2013 PROJECTED</u>	<u>2014 BUDGET</u>
Sales Tax Receipts	\$ 1,212,075	\$ 1,291,527	\$ 1,114,000	\$ 1,200,000
Grant Revenue	69,640	1,084,897	75,800	3,074,900
Other Contributions	500	3,500	-	-
Interest Income	<u>9,221</u>	<u>5,000</u>	<u>7,500</u>	<u>7,500</u>
Total Revenues	<u>\$ 1,291,436</u>	<u>\$ 2,384,924</u>	<u>\$ 1,197,300</u>	<u>\$ 4,282,400</u>

CAPITAL PROJECTS  
BUDGET EXPENSE **SUMMARY**

#	PROJECT	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
<b>901</b>	<b><u>LAND</u></b>				
7301	Acquisition	\$ 100,750	\$ 266,712	\$ -	\$ 300,000
	Boulevard Addition Nature Park	-	258,400	20,000	238,400
	Total Land	100,750	525,112	20,000	538,400
<b>902</b>	<b><u>MUNICIPAL BUILDINGS</u></b>				
7410	City Garage	-	309,415	-	310,000
7420	Community Cntr Bldg/Lot Imprv	-	45,250	35,000	50,000
7422	Community Cntr Irrigation	-	8,050	-	8,000
7440	Renovation Municipal Buildings	350,625	478,709	17,000	460,000
7476	Water Works Bldg Rehab	67,421	49,776	800	50,000
	Total Municipal Buildings	418,046	891,200	52,800	878,000
<b>903</b>	<b><u>STREET IMPROVEMENTS</u></b>				
7501	Brick St Renovation	-	115,000	-	2,115,000
7505	City Wide Paving & Seal Coating	580,215	600,000	602,000	600,000
7515	City Wide Storm Drainage	-	91,566	16,100	100,000
7530	56 Flag Memorial	136,509	-	-	-
7550	Way Finding Signage-Priority I	-	95,500	300	95,200
7551	Way Finding Signage-Match 2&3	-	299,251	-	299,300
	Asphalt Plant Improvements	-	-	-	350,000
	ADA Accessible Intersections	-	-	-	10,000
	Historic Brick Street Renov Design	-	-	-	100,000
	Topeka Avenue Widening	-	-	-	40,000
	Street Sign Unification	-	-	-	10,000
	Total Street Improvements	716,724	1,201,317	618,100	3,719,500
<b>904</b>	<b><u>PARKS &amp; RECREATION</u></b>				
7615	Citywide Tree Program	2,310	5,479	2,000	3,500
7616	Citywide Tree Mitigation	-	158,761	6,600	152,000
7641	Veteran's Park Improvements	455	44,241	-	44,200
7643	Monument Lake	21,493	157,000	5,000	60,000
7665	Trail Drainage/Access Comrl Street	-	25,000	-	25,000
	Total Parks & Recreation	24,258	390,481	13,600	284,700
<b>905</b>	<b><u>MISCELLANEOUS</u></b>				
7901	Demolition of Dangerous bldgs	34,979	129,417	10,000	10,000
7903	CDOT Downtown Improvements	39,397	551,292	70,000	581,300
7905	Downtown Improvements	-	150,000	-	150,000
7920	Landfill Deficiency Compliance	-	65,000	20,000	80,000
7941	Regional Interpretive Signage	-	350,000	-	350,000
	Total Miscellaneous	74,376	1,245,709	100,000	1,171,300
	Total Expenditures	\$ 1,334,154	\$ 4,253,819	\$ 804,500	\$ 6,591,900

## **2014 SPECIAL FUNDS BUDGET MESSAGE**

The following is a description of Special Funds budgeted by the City for 2014.

### **LOTTERY FUND**

In 2005, a special revenue fund was created to account for the share of state lottery monies sent to the City of Trinidad. These funds are received quarterly. The 2014 Lottery revenue of \$80,000 is projected to be comparable to 2013 projected revenue. We also anticipate Grant revenue of \$24,500 from the State Trails Program. The total 2014 revenue budget is \$105,000 which is \$24,000 more than the 2013 projected revenue.

Expenditures are limited to those types allowed by statute which relate generally to outdoor recreation. This could include: the acquisition, development, and maintenance of new conservation sites; capital improvements or maintenance for recreational purposes on any public site; maintenance of land, buildings, and other recreational facilities.

Projected expenditures for 2014 include grandstand improvements at Kit Carson Park, equipment acquisition, citywide parks, swim pool, path & trails and golf course maintenance. The total 2014 expenditures budget is \$180,000 which is \$49,000 more than the 2013 projected expenditures.

### **TOURISM FUND**

This fund results from voter authorization of a three percent City lodging tax for the promotion of tourism. The total 2014 revenue budget is \$183,000 which is \$6,000 less than 2013 projected revenue.

Expenditures can only be made for the promotion of tourism and are overseen by a City appointed Tourism Board. The total 2014 expenditures budget is \$179,000 which is \$37,000 less than 2013 projected expenditures.

LOTTERY FUND

STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE

	2012 <u>ACTUAL</u>	2013 <u>BUDGET</u>	2013 <u>PROJECTED</u>	2014 <u>BUDGET</u>
<u>REVENUES</u>				
Lottery Income	\$ 90,516	\$ 86,000	\$ 80,000	\$ 80,000
Grant Revenue	-	24,519	-	24,500
Interest Income	<u>132</u>	<u>100</u>	<u>100</u>	<u>100</u>
Total Revenues	<u>90,648</u>	<u>110,619</u>	<u>80,100</u>	<u>104,600</u>
<u>EXPENDITURES</u>				
Buildings & Shelters-	24,500	35,000	-	35,000
Equipment Acquisition	7,866	27,000	43,000	33,000
Golf Course Maintenance	-	15,000	15,000	15,000
Path & Trails Maintenance	-	38,019	37,000	37,000
Vehicle Purchase	27,045	-	-	-
Parks Maintenance	28,205	42,000	22,000	42,000
Swim Pool Maintenance	<u>13,469</u>	<u>20,000</u>	<u>14,000</u>	<u>18,000</u>
Total Expenditures	<u>101,085</u>	<u>177,019</u>	<u>131,000</u>	<u>180,000</u>
Revenues over (under) Expense	(10,437)	(66,400)	(50,900)	(75,400)
Beginning Fund Balance - January 1	<u>158,189</u>	<u>137,901</u>	<u>147,752</u>	<u>96,852</u>
Ending Fund Balance - December 31	<u>\$ 147,752</u>	<u>\$ 71,501</u>	<u>\$ 96,852</u>	<u>\$ 21,452</u>

LOTTERY FUND

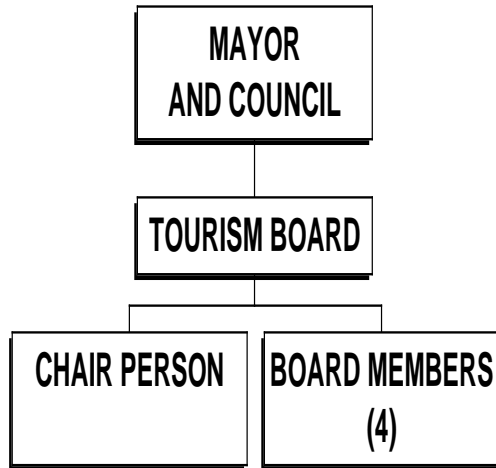
BUDGET REVENUE SUMMARY

REVENUE SOURCE	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
Lottery Income	\$ 90,516	\$ 86,000	\$ 80,000	\$ 80,000
Grant - State Trails Program	-	24,519	-	24,500
Interest Income	<u>132</u>	<u>100</u>	<u>100</u>	<u>100</u>
Total Revenue	<u>90,648</u>	<u>110,619</u>	<u>80,100</u>	<u>104,600</u>

BUDGET EXPENSE SUMMARY

9305 <u>Buildings &amp; Shelters</u>				
Golf Course Clubhouse	22,000	-	-	-
Kit Carson Grandstand	<u>2,500</u>	<u>35,000</u>	<u>-</u>	<u>35,000</u>
Total Buildings & Shelters	<u>24,500</u>	<u>35,000</u>	<u>-</u>	<u>35,000</u>
9310 <u>Equipment Acquisition</u>	7,866	27,000		
Shade Structures			18,000	8,000
P&B Grade Mower			25,000	25,000
9321 Land Acquisition	-	-	-	-
9317 Golf Course Maintenance	-	15,000	15,000	15,000
9336 Path & Trails Maintenance	-	38,019	37,000	37,000
9329 Vehicle Purchase	27,045	-	-	-
9334 Citywide Parks Maintenance	28,205	42,000	22,000	39,500
Christmas Lights	-	-	-	2,500
9360 Swim Pool Maintenance	<u>13,469</u>	<u>20,000</u>	<u>14,000</u>	<u>18,000</u>
Total Expenditures	<u>\$ 101,085</u>	<u>\$ 177,019</u>	<u>\$ 131,000</u>	<u>\$ 180,000</u>

# TOURISM FUND





TOURISM FUND  
STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE

	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
<u>REVENUES:</u>				
Tourism Lodging Tax	\$ 166,970	\$ 210,000	\$ 189,000	\$ 183,000
Interest Income	52	50	50	50
Miscellaneous	<u>25</u>	<u>25</u>	<u>50</u>	<u>50</u>
Total Revenues	<u>167,047</u>	<u>210,075</u>	<u>189,100</u>	<u>183,100</u>
<u>EXPENDITURES</u>				
Advertising/Promotion	218,370	180,000	160,000	129,000
Billboards	32,310	25,000	25,000	19,000
Other Expense	<u>76,898</u>	<u>88,400</u>	<u>31,400</u>	<u>30,900</u>
Total Expenditures	<u>327,578</u>	<u>293,400</u>	<u>216,400</u>	<u>178,900</u>
Revenues over (under) Expense	(160,531)	(83,325)	(27,300)	4,200
Beginning Fund Balance - January 1	<u>211,240</u>	<u>107,717</u>	<u>50,709</u>	<u>23,409</u>
Ending Fund Balance - December 31	<u>\$ 50,709</u>	<u>\$ 24,392</u>	<u>\$ 23,409</u>	<u>\$ 27,609</u>

TOURISM FUND

BUDGET REVENUE SUMMARY

<u>REVENUE SOURCE</u>	<u>2012 ACTUAL</u>	<u>2013 BUDGET</u>	<u>2013 PROJECTED</u>	<u>2014 BUDGET</u>
Lodging Tax Receipts	\$ 166,970	\$ 210,000	\$ 189,000	\$ 183,000
Interest Income	52	50	50	50
Miscellaneous	<u>25</u>	<u>25</u>	<u>50</u>	<u>50</u>
Total Revenues	<u>167,047</u>	<u>210,075</u>	<u>189,100</u>	<u>183,100</u>

EXPENSE SUMMARY

4340 Trolley Mntnce & COG Shuttle	6,114	2,000	2,000	3,000
4402 Rents/Storage	2,120	2,400	2,400	2,400
3402 Contract Services		27,500	22,500	19,000
5001 Advertising/Promotion	218,370	180,000	160,000	129,000
5002 Billboards	32,310	25,000	25,000	19,000
5030 In-Service Training	654	1,500	500	500
5034 Kiosks & Way-Finding Signage	6,058	35,000	4,000	2,500
8901 Local Grant Expense	<u>61,952</u>	<u>20,000</u>	<u>-</u>	<u>3,500</u>
Total Expenses	<u>\$ 327,578</u>	<u>\$ 293,400</u>	<u>\$ 216,400</u>	<u>\$ 178,900</u>

## 2014 - SUPPLEMENTAL LEASE PURCHASE SCHEDULE

FUND	DESCRIPTION	Balance 12/31/2013	2014 Payment Obligation	Maximum Payment Liability	Term Of Liability (mos)
<b>PERSONAL PROPERTY</b>					
General Fund	Police Vehicles	91,438	28,461	62,977	36
	TOTALS	91,438	28,461	62,977	36